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XIV/738

Abstract of the Regulations enacted for the Administration of Civil Justice in Bengal, Bihar and Orissa from 1793 to 1824. Compiled by W. Blunt and H. Shakespear, 1826.

A = Govt. of Bengal

S = Law and Legislations/ Regulation / Civil Justice / Bengal / 1826

WEST BENGAL SECRETARIAT LIBRARY

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A. D. 1797. REGULATION VI.

BENGAL SECRETARIAT LIBRARY

A REGULATION *for abolishing Regulation XXIII.* 1793, *entitled,* "*A Regulation for raising an annual Fund for defraying the Expense of the Police Establishments entertained under Regulation XXII.* 1793; *and for establishing new Fees on the Institution and Trial of Suits in lieu of those prescribed by Regulation XXXVIII.* 1795; *and for levying a Stamp Duty on certain Law, and other Papers and Documents, and a Per-centage on the Fees of the authorized Pleaders in the Courts of Civil Judicature, in the Provinces of Bengal, Behar, Orissa, and Benares.*—PASSED *by the Vice-President in Council, on the* 10*th April* 1797; *corresponding with the* 31*st Chyte* 1203 *Bengal era; the* 29*th Chyte* 1204 *Fussily; the* 31*st Chyte* 1204 *Willaity; the* 29*th Chyte* 1854 *Sumbut; and the* 12*th Shawaul* 1211 *Higeree.*

Preamble.

BY Regulation XXIII. 1793, it was enacted, that the annual expense of the police establishments in the several *zillahs* and cities in the provinces of Bengal, Behar, and Orissa, should be defrayed under certain rules specified in the said regulation, by the native merchants, traders, and shop-keepers, who either resided or had houses of trade, *golahs*, or shops, in any town or village, or in any *gunj*, *bazar*, or *haut*, or elsewhere. Difficulties, however, have been experienced in determining what persons were liable to be charged with the tax under the said regulation, and also in fixing the amount to be assessed on the towns, *bazars*, and other places respectively, and the proportion to be paid by the several contributors residing or having commercial concerns therein; and frauds and exactions have in consequence been committed by the assessors and collectors, to the vexation of the contributors, as well as to the diminution of the produce of the tax. The Vice-President in Council has therefore resolved to abolish this tax; and with a view further to discourage the preferring of litigious complaints, and the filing superfluous exhibits, and the summoning unnecessary witnesses on the trial of suits, and also to provide for the deficiency which will be occasioned in the public revenue by the abolition of the police tax, as well as to add eventually to the public resources, without burthening individuals, he has resolved to substitute new fees on the institution and trial of suits in the room of the fees established by Regulation XXXVIII. 1795, and likewise to establish stamp duties on certain original deeds or papers, and all copies of deeds or papers, which may be prepared and attested by the *cauzies* or their officers, or the *mufties*, and on all pleadings in the courts of civil judicature, and on all copies of papers furnished by the said courts, and the Board, and the collectors of the revenue, and on all *rowannahs* issued from the department of the customs, and on certain written obligations for the payment of money, and on the *sunnuds* of appointment granted to *cauzies* and authorized pleaders in the courts of judicature, with a per-centage on the fees paid to the latter. The following rules have been accordingly enacted, and are to be considered in force in the four provinces from the date of their receipt in the several city and *zillah* courts.

Regulation XXIII. 1793, abolished.

II. *First.* Regulation XXIII. 1793, is hereby declared to be rescinded, from the date on which this regulation may be received in the *zillah* and city courts respectively, in the provinces of Bengal, Behar, and Orissa; and the collectors in the said provinces are thereon to withdraw the officers employed in the assessment or collection of the tax, and to discontinue all demands or collections on account of it.

Produce of lands and allowances applicable to the police, to be carried to the public account as heretofore.

Second. The produce of the lands, and the allowances, resumed, or resumable, under clause fourth, Section 8, Regulation I. 1793, being still applicable towards defraying the expenses of the police, are to be carried to the public account towards discharging the same as heretofore.

Fee of one anna in the rupee to be paid on the institution of suits before the munsiffs.

III*. First. *The native commissioners vested with the powers of* munsiff, *under Regulation XL.* 1793, *and XXXI.* 1795, *are to levy from the plaintiff in every suit that may be preferred to them in the first instance, after the receipt of this regulation in the several* zillahs *and cities respectively, a fee of one anna in the rupee, and no more, on the amount of the money, or the value of the personal property, which may constitute the subject of the suit, being the same amount as they were heretofore authorized to levy under Regulation XXXVIII.* 1795.

Suits not to be received until the fee be paid.

Second. *The* munsiffs *are not to receive any such suits, until the prescribed fee shall have been paid.*

Where the munsiff *is to record the amount of the fees received by him.*

Third. *The* munsiffs *are to endorse on the back of the petition of complaint, the amount of the fee which may be so received by them, and the date of the receipt of it, and subscribe the endorsement with their signature; and they shall also state the amount after the particulars of the decision of the suit, in the third column of the monthly report which they are required to transmit to the judge in their capacity of* munsiff, *by Section* 15 *Regulation XL.* 1793.

How the fees received by the *munsiffs* are to be appropriated.

Fourth. The *munsiffs* are to appropriate the fees they may collect under this section, to their own use, as a compensation for their trouble, and an indemnification for the expense which they may incur, in the execution of the duties of their office.

Fees to be paid on suits preferred to the zillah *and city courts. Courts prohibited from filing the petitions until the fees be paid.*

IV†. First. *In lieu of the fees specified in Section* 3, *Regulation XXXVIII.* 1795, *the following fees shall be paid by plaintiffs on the institution of suits in the* zillah *and city courts, which may be preferred after the receipt of this regulation in the several* zillahs *and cities; and the courts are not to file any petition of complaint until the fees hereafter prescribed shall have been paid.*

Fees on suits for money or personal property.

Second. *In suits for money, or the value of personal property.*

On sums not exceeding two hundred rupees, at the rate of one anna per rupee.

On sums above two hundred, and not exceeding one thousand rupees, the fees are to be paid on two hundred rupees of the amount, as above prescribed for that sum, and at the rate of four per cent. on the remainder.

On sums above one thousand, and not exceeding five thousand rupees, the fees are to be paid on one thousand rupees of the amount, as above prescribed for that sum, and at the rate of three per cent. on the remainder.

On sums above five thousand, and not exceeding twenty-five thousand rupees, the fees are to be paid on five thousand rupees of the amount, as above prescribed for that sum, and at the rate of two per cent. on the remainder.

On sums above twenty-five thousand, and not exceeding fifty thousand rupees, the fees are to be paid on twenty-five thousand rupees of the amount, as above prescribed for that sum, and at the rate of one per cent. on the remainder.

On sums above fifty thousand rupees, the fees are to be paid on fifty thousand of the amount, as above prescribed for that sum, and at the rate of half per cent. on the remaimder.

To obviate the trouble of minute calculations, where the sum may be in rupees, and fractions of rupees, the fractions are to be rejected in calculating the fees.

* Clauses 1, 2, and 3, of this section are rescinded by Section 2, Regulation XXIII. 1814.
† Sections 4. to 30. are rescinded by Section 2, Regulation I. 1814.

Third. *In suits for* malguzaree *land, (land paying revenue to Government), fees are to be levied from the plaintiff on the amount of the annual* jumma *payable from the land to Government, at the rates and under the rules specified in clause Second.*

Fees on claims to malguzaree *land.*

Fourth. *In suits for* lakheraj *land, (land held exempt from the payment of revenue to Government,) fees are to be paid by the plaintiff at the rates, and under the rules specified in clause Second, on ten times the amount of the annual produce of the land, which is to be estimated according to the rule prescribed in Section* 3, *Regulation IV.* 1793.

Fees on claims to lakheraj *land.*

Fifth. *In suits for houses, tanks, gardens, or other real property, not being land of the descriptions specified in the two preceding clauses, fees are to be paid by the plaintiff on the estimated value of the property, at the rates and under the rules specified in clause Second.*

Fees on claims to real property not being malguzaree *or* lakheraj *land.*

Sixth. *The undermentioned proportions of the fees collected agreeably to this section, on suits which may be referred by the judge to his register for decision under Regulation VIII.* 1794, *after the receipt of this regulation, shall be paid for his own use to the register by whom the suits may be determined, or before whom they may be depending, in the event of the parties adjusting them by* razeenamah.

Proportion of the fees levied under this section, to be paid to the registers on suits determined before them.

On sums not exceeding fifty rupees, one anna per rupee.

On sums above fifty, and not exceeding two hundred rupees, one anna per rupee on fifty rupees, and half an anna per rupee on the remainder of the sum.

Seventh. *The fees which shall be collected under this section on suits which may be referred to the commissioners for decision in their capacities of referees* (ameens), *or arbitrators* (salisan), *under Regulations XL.* 1793, *and XXXI.* 1795, *shall be paid by the courts to the commissioner by whom the suits may be determined, or before whom they may be depending, in the event of the parties adjusting by them* razeenamahs *as a compensation for their trouble, and an indemnification for the expence which they may incur in the discharge of the duties of their office.*

Commissioners in their capacity of referees and arbitrators, to receive from the court the fees levied under this section on suits determined before them.

V. First. *In lieu of the fees specified in Section* 4, *Regulation XXXVIII.* 1795, *the following fees shall be paid from the date of the receipt of this regulation by the* zillah *and city courts on the trial of suits now under trial, or which may be hereafter tried in the first instance by the judges of the* zillah *and city courts, or by their registers.*

Fees to be paid on the trial of suits in the zillah *or city courts, or before the registers of those courts.*

In suits for money, or personal property, not exceeding in amount or value two hundred sicca rupees, or for lakheraj *land, the annual produce of which shall not be above twenty sicca rupees, or for* malguzaree *land, the annual* jumma *payable from which to Government shall not exceed two hundred sicca rupees, or for other real property, the estimated value of which shall not be above two hundred sicca rupees.*

On every exhibit which may be filed after the receipt of this regulation, in addition to the plaint, answer, reply, and rejoinder, ... eight annas.

For every witness who may be summoned, or ordered to be examined on commission after the receipt of this regulation, ... eight annas.

In suits for money, or property, the amount, value, annual jumma, *or annual produce of which may exceed that above specified, but which shall not be such as is declared to render a suit appealable to the Sudder Dewanny Adawlut.*

On every exhibit which may be filed after the receipt of this regulation, in addition to the plaint, answer, reply, and rejoinder, ... one rupee.

For every witness who may be summoned, or ordered to be examined on commission, after the receipt of this regulation, ... one rupee.

In suits for money or property, the amount, value, jumma, *or annual produce of which shall be such as is declared to render a cause appealable to the Sudder Dewanny Adawlut.*

On every exhibit, which may be filed after the receipt of this regulation, in addition to the plaint, answer, reply, and rejoinder, ... two rupees.

For every witness who may be summoned, or ordered to be examined on commission after the receipt of this regulation, ... two rupees.

When the fees to be levied under this section are to be paid.

Second. *The fees to be levied under this section, are to be paid on the exhibits being presented to be filed, or the summonses or commissions for the attendance or the examination of the witnesses being applied for; and the exhibits shall not be filed, nor the summonses or commissions issued, until the fees be paid.*

Fees to be paid on the institution and trial of appeals from the decisions of the native commissioners and the registers.

VI. First. *In appeals to the judges of the* zillah *and city courts, from the decisions of the native commissioners appointed under Regulations XL.* 1793, *and XXXI.* 1795, *in their capacities of referees, arbitrators, or* munsiffs, *and from decisions passed by the register under Regulation VIII.* 1794, *fees shall be levied on the institution of the appeal, and on the trial of it, at the rates, and under rules and restrictions similar to those prescribed in Sections* 4. *and* 5. *of this regulation, in lieu of the fees specified in Sections* 3. *and* 4. *of Regulation XXXVIII.* 1795.

Persons desirous of appealing, who shall not pay the fees, and present their petition of appeal within the limited time, to forfeit their right to an appeal.

Second. *To prevent misconstruction, it is declared, that if an appellant shall present a petition of appeal to the court, or (if the decree with which the party may be dissatisfied shall have been passed by the register,) to the register, and the judge or register, in conformity to the rule prescribed in clause first, Section* 4, *respecting petitions of complaint preferred in the first instance to the* zillah *and city courts, shall refuse to file the petition, in consequence of the petitioner not having paid the fees, and he shall not both pay the fees and present the petition before the elapse of the time limited for filing petitions of appeal, his having presented the petition without the fees before the expiration of the limited time for appealing, shall not be considered as preserving to him his right of appeal, but his appeal shall be rejected, unless the judge shall deem it proper to admit the appeal under the discretionary power vested in him by Section* 20, *Regulation XL.* 1793, *or clause second, Section* 3, *Regulation XXXVI.* 1795, *according as the decision appealed from may have been passed by a native commissioner, or a register.*

Fees to be levied on appeals, and on suits tried in the first instance in the provincial courts of appeal and the Sudder Dewanny Adawlut.

VII. After the date of the receipt of this regulation in the several courts respectively, in appeals which may be preferred to the provincial courts of appeal, from the decisions of the zillah *and city courts, and in appeals which may be presented to the Sudder Dewanny Adawlut, from the decisions of the provincial courts of appeal, and in suits now under trial, or which may be hereafter tried in the first instance in the provincial courts of appeal, and in the Sudder Dewanny Adawlut, the provincial courts of appeal, and the Sudder Dewanny Adawlut respectively, shall levy fees on the institution of the appeals or suits, and also on the trial of the appeals or suits, at the rates, and under rules and restrictions similar to those specified in Sections* 4. *and* 5, *and clause second, Section* 6. *of this regulation, in lieu of the fees prescribed in Sections* 3. *and* 4, *and clause second, Section* 5, *Regulation XXXVIII.* 1795.

By whom the fees directed to be levied in the preceding sections on the institution of suits or appeals are to be ultimately paid.

VIII. First. *The fees directed to be collected in the preceding sections of this regulation, on the institution of suits or appeals, are to be added by the court or commissioner, before whom the suits or appeals may be tried, to the costs that may be awarded against the party cast, or, in cases from a consideration of the circumstances of which the courts or commissioners may deem it proper so to do, they may order the fees to be borne by the parties respectively, in such proportions as they may consider equitable.*

By whom the fees on exhibits and summonses for witnesses, and orders for the examination of them shall be ultimately paid.

Second. *The fees directed to be levied on exhibits, and on summonses or commissions for the attendance or examination of witnesses in suits and appeals, shall be invariably specified in the decrees, with the other costs; and the amount of them shall be charged to the party cast, or to the parties respectively, in such proportions as the courts may deem equitable, on a consideration of the circumstances of the case.*

Paupers may be exempted from the payment of fees under the rules and restrictions herein specified.

IX. In cases of paupers, the Sudder Dewanny Adawlut, the provincial courts of appeal, and the zillah *and city courts, are empowered to dispense with the payment of the fees directed to be levied in the preceding sections, under rules and restrictions similar to those prescribed in Regulation XLVI.* 1793, *regarding paupers who are unable to plead their own causes, or to find the security therein required for the payment of the fees of the* vakeels. *Commissioners in their capacity of* munsiffs, *are empowered to dispense with the payment of the fees in suits instituted before them in the first instance, under the rules and restrictions prescribed to the courts in this section.*

Munsiffs may dispense with the payment of the fees on the institution of suits, under the restrictions prescribed to the courts.

X. Fees, calculated at the rates of the fees required to be paid on exhibits by Section 5. of this regulation, according to the property to which it may relate, shall be paid on every exhibit delivered to be filed of record, accompanying or referring to any miscellaneous petition or application not immediately forming part of the proceedings in any suit or appeal depending before the court, which may be presented to the court of Sudder Dewanny Adawlut, or any provincial court of appeal, or zillah or city court, after the receipt of this regulation by the said courts; and until the fee be paid, the exhibits shall not be filed, unless, in consideration of the poverty of the person presenting the petition or application, the courts shall deem it proper to dispense with the payment of the fee, in which case they are empowered to remit it,

Fees to be taken on exhibits presented to the Sudder Dewanny Adawlut, and the provincial courts of appeal, and the zillah and city courts, accompanying or relating to miscellaneous petitions or applications.

XI. If any appeals shall have been dismissed under clause second, Section 10, Regulation XXXVIII. 1795, and shall not have been reinstituted under clause third of the same section of the said regulation, the judgments from which such appeals have been made shall stand good, unless the appeals shall be reinstituted within three months from the date of the receipt of this regulation, in the court in which the appeal may be cognizable. The courts of judicature are to fix up a translate of this section, in the native languages, in their respective court-rooms immediately on the receipt of it.

Period limited for the readmission of appeals dismissed under clause second, Sect. 10, Reg. XXXVIII. 1795.

XII. An officer shall be appointed at Calcutta for issuing stampt paper, and keeping accounts of the same under the following regulations, or such other regulations as may be hereafter prescribed.

Officer appointed to issue stampt paper, and to keep accounts thereof.

XIII. The officer shall be styled "superintendent of the stamps," and shall be subject to the orders of the Board of Revenue. Previous to entering on the execution of the duties of his office, he shall take and subscribe the following oath before the Governor General in Council, or whomsoever he may commission to administer it.

To be styled superintendent of the stamps, and to be subject to the orders of the Board of Revenue.

"I A. B. appointed superintendent of the stamps, solemnly swear, that I will diligently and faithfully execute the duties of the said office, according to the best of my knowledge and judgment; and that I will not directly or indirectly derive, or knowingly allow any person to derive, any pecuniary advantage or emolument, from, or on account of, any matters relating to the said office, excepting such as may be expressly authorised by the Governor General in Council."

Oath to be taken by the superintendent.

XIV. The superintendent shall not issue any stampt paper from his office, excepting on written application from the courts, boards, or officers, expressly authorized to apply to him for the same by this regulation, or any regulation which may be hereafter enacted, specifying the number and descriptions of stampt rolls or sheets required. These applications shall be the vouchers of the superintendent of the stamp-office for the issue of the paper. The courts, boards, and officers so authorized, are to make timely applications to the stamp-office for supplies of stampt paper, that the public business, or that of individuals, may not suffer interruption from the want of it.

To whom the superintendent may issue stampt paper.

Courts, &c. authorised to apply for stampt paper to make timely applications for it.

XV. First. *The stamps shall be cut at the Calcutta mint, and so as to be as little liable as possible to be counterfeited; and care shall be taken that the impression be durable; and with a view to guard against forgeries, or for other purposes, the Governor General in Council reserves to himself the power of having new stamps prepared in different shapes, and with different marks, as often as he may judge proper, and also of varying the size and description of all paper to which stamps are or may be directed to be affixed, according as circumstances and local considerations may render advisable; but the designation of the stamp, and the amount of the duty, shall be continued in the inscription, and shall not be altered but by a regulation printed and published in the manner prescribed in Regulation XLI. 1793.*

Stamps to be cut in the Calcutta mint.

Power reserved to the Governor General in Council, of preparing new stamps with different marks, &c. and of varying the size and description of the paper; but not of altering the designation or amount of the duties but by a regulation printed, and published as prescribed by Regulation XLI. 1793.

Second. *The paper to be stampt, shall be purchased by the superintendent, or shall be provided by contract, or otherwise procured, as the Board of Revenue, with the sanction of the Governor General in Council, shall deem advisable, at the expense of Government.*

How the paper to be stampt is to be provided.

XVI. First. *All original deeds of contracts, bargains, sales, mortgages, releases, assignments, and other conveyances in writing, or instruments, excepting original deeds relating to marriage settlements, which are not required to be written on stampt paper, and the*

All original instruments (those relating to marriage settlements only excepted) and all copies, prepared by

the original obligations for the payment of money, hereafter specified in Section 21, which are to be written on the paper therein directed, and all copies of the deeds and instruments above described, including copies of deeds relating to marriage settlements, and the aforesaid obligations for the payment of money, which shall be prepared by the cauzy *of any place, or his officers, or any* mufty, *and which are to be attested with his or their seals or signatures, shall be written on stampt paper of certain sizes and descriptions with which the* cauzies *and* mufties *will be furnished. The parties at whose application such original deeds or instruments, or the copies of them, may be prepared and attested, shall pay to the* cauzy *or the* mufty *previous to his delivering the documents, at the rate of one sicca rupee, or eight annas, or four annas, or two annas, according as may be specified in the stamp affixed to the paper used, for every roll or sheet, or part of a roll or sheet, so stamped, which may be expended in preparing such original deeds or instruments, or the copies of them. The* cauzies *and the* mufties *shall account for, and pay to, the collector, thirteen annas in each rupee of the sum so paid to them, as often, and in such manner, as may be prescribed to them, and shall appropriate the remaining three annas to their own use, as a compensation for their trouble, and any expense which they may incur; and on condition also that they shall be responsible for all stampt paper with which they may be supplied, that may be destroyed, or damaged, or not forthcoming, after they shall have received charge of it. The undefined fees for preparing and attesting the aforesaid deeds or papers, which the* cauzies *were empowered to receive under Section 8, Regulation XXXIX.* 1793, *and also the fees received by the* mufties *on the same account, are hereby abolished. This rule, however, is not to affect the fees for the performance of marriage or other religious ceremonies, or funeral rites, that may be voluntarily paid by the parties at whose desire they may be performed, which fees the* cauzy *or officer performing such rites or ceremonies is allowed to receive as heretofore.*

the cauzies or their officers, or the mufties, to be written on stampt paper.

Rate of duty to be paid for the stamps.

Thirteen annas of the amount collected to be paid by the cauzy *or the* mufty *to the collector, and the remaining three annas to be appropriated to his own use, for the purposes and under the conditions herein specified.*

Second. *The respective stamps shall have an inscription to the following effect, in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character:*

Law papers "one rupee."
or "eight annas."
or "four annas."
or "two annas."

Inscription on the stamps.

Third. *Immediately on the receipt of this regulation, the magistrates shall call upon the* cauzies, *and, where there are any such officers, on the* mufties, *in their respective jurisdictions, for a sample of the size and description of paper, on which the original deeds or instruments, or copies of deeds or instruments, which they prepare or attest, are usually written, and shall forward such samples to the collectors, who shall transmit them to the Board of Revenue. On the receipt of these samples, the Board of Revenue shall forward them to the Governor General in Council, who will determine on the size and description of paper to which the several stamps shall be respectively affixed, and the superintendent will be directed to furnish the necessary supplies to the collectors for the* cauzies *and* mufties *accordingly.*

The magistrates to call on the cauzies *and the* mufties *for the size and description of paper used in preparing deeds or other instruments; and to forward the sample to the collector.*

Collector to forward the sample to the Board of Revenue, that the Governor General in Council may determine the same, and the stamps to be affixed.

Fourth. *After the* cauzies *and* mufties *shall have been furnished with the requisite supply of paper in the first instance, by the collector, as prescribed in clause third, it will be their duty to make timely applications to him for the necessary supplies in future; and all applications for stampt paper from the* cauzies *or* mufties *to the collector, shall be made in writing under their official seals and signatures, and shall specify the date on which such applications may be made, and the number of each description of paper applied for. Attested copies, or the originals of these applications, shall be forwarded by the collector to the superintendent of the stamp-office.*

Cauzies and mufties to make timely applications in writing for stampt paper.

Fifth. *The* cauzies *are to furnish their* mullahs, *or other officers, with the requisite quantity of stampt paper from the supplies which they may receive from the collector, and are to be responsible to the collector for the duties on the paper so furnished to their officers.*

Cauzies to furnish their officers with stampt paper, and to be responsible for the duties.

Sixth. *If any* cauzy, *or officer of a* cauzy, *or any* mufty, *after the receipt of this regulation, and being furnished with stampt paper in the first instance, as prescribed in clause third, shall affix, or suffer to be affixed, his official seal or signature to any deed or instrument required to be written on stampt paper, whether the same be an original or a copy, which shall be drawn up, or written, on any paper excepting such stampt paper; he shall be dismissed from his office, and such document shall not be admitted in evidence, or otherwise received by any court of judicature, or by any magistrate, board, or collector, or other officer, being a civil covenanted servant of the Company, to whom it may be presented in virtue of his office, until the party presenting it shall have paid a penalty of ten times the amount of the duties which the judge of the* zillah *or city court, or collector of the jurisdiction, may compute would have been chargeable on such document, if it had been written on stampt paper; and until he shall also have produced a receipt from the register of the said court, or the collector of the district, or jurisdiction, shewing that such penalty has been paid. The penalty shall be carried to the account of Government, and the levying thereof shall be specified in writing on the back of the deed or paper, and reported by the court or collector to the Governor General in Council, that the* cauzy *or his officer or* mufty *so offending, may be proceeded against as above prescribed.*

Penalty for cauzies *or their officers or* muftiee *preparing any instruments excepting on stampt paper.*

Document not to be admitted in evidence or received, until the party presenting shall have paid a penalty of ten times the amount of the duties.

Report of the cauzy *or his officer or* mufty *offending, to be made to the Governor General in Council.*

XVII. First. *After the date of the receipt of this regulation by the* zillah *and city courts, the provincial courts of appeal, and the Sudder Dewanny Adawlut respectively, every petition, answer, reply, and rejoinder, or any supplement to the said pleadings, which may be presented to any* zillah *or city court, or any provincial court of appeal, or to the Sudder Dewanny Adawlut, whether in suits originally instituted in the said courts respectively, or brought in appeal, shall be written on stampt paper, of a certain size and description, for every roll or part of a roll expended in writing of which, the following rates, to be specified in the stamps affixed to the paper, shall be paid.*

All pleadings in the courts of civil judicature to be written on stampt paper.

Second. *In suits for money or personal property, not exceeding in amount or value one hundred sicca rupees, or for* lakheraj *land, the annual produce of which shall not be above ten sicca rupees, or for* malguzaree *land, the annual* jumma *payable from which to Government shall not exceed one hundred sicca rupees, or for other real property, the estimated value of which shall not be above one hundred sicca rupees, ... four annas.*

Rates of the stamp duties.

Third. *In suits for money or property, the amount, value, annual* jumma, *or annual produce of which may exceed that specified in the preceding clause, but which, if for money or personal property, shall not exceed two hundred sicca rupees, or, if for* lakheraj *land, the amount for the produce of which shall not be above twenty sicca rupees, or, if for* malguzaree *land, the annual* jumma *payable from which to Government, shall not exceed two hundred sicca rupees, or, if for other real property, the estimated value of which shall not be above two hundred sicca rupees, ... eight annas.*

Fourth. *In suits for money or property, the amount, value, annual* jumma, *or annual produce of which may exceed that specified in the preceding clause, but which shall not be such as is declared to render a suit appealable to the Sudder Dewanny Adawlut, one rupee.*

Fifth. *In suits for money, or property, the amount, value, annual* jumma, *or annual produce of which shall be such as is declared to render a cause appealable to the Sudder Dewanny Adawlut, ... two rupees.*

Sixth. *The stamps respectively shall have an inscription to the following effect, in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character:*

Inscription on the stamps.

Pleadings, "four annas."
or "eight annas."
or "one rupee."
or "two rupees."

Seventh. *On the receipt of this regulation, the Sudder Dewanny Adawlut shall transmit samples of the size and description of paper which they may recommend to be used in writing the pleadings in the several courts, to the Governor General in Council, who will fix the same; and on the application of the courts, the superintendent of the stamp-office shall furnish*

Sudder Dewanny Adawlut to furnish samples of the paper for pleadings.

furnish them with the requisite supplies of stampt paper, the courts accounting for the paper to the superintendent according to such rules as may be prescribed to them.

Stamp not to be considered as any evidence of the value of property claimed.

Eighth. *In case of any question arising regarding the amount or value of the property claimed, the stamp affixed to any of the pleadings, is not to be considered as any evidence thereof.*

Miscellaneous petitions and applications, to be considered as pleadings, and to be written on stampt paper.

Ninth. *All miscellaneous petitions and applications, being of the nature of those described in Section* 10, *shall also be considered as pleadings, and shall be written on stampt paper accordingly, under the rules contained in this section.*

Courts to furnish the vakeels *with stampt paper.*

Tenth. *That the parties in suits, or their authorized* vakeels, *may not experience any inconvenience from the want of stampt paper, the courts shall furnish the* vakeels *of their respective courts from time to time with a quantity of stampt paper for pleadings, the* vakeels *accounting for the same in such manner as may be required of them.*

Penalty for officers and parties filing, or allowing to be filed, pleadings not written on stampt paper.

Eleventh. *After the courts shall have been furnished with the requisite supply of stampt paper in the first instance, if any register, or any European or native officer of a court of judicature, shall file, or knowingly allow any person to file, any pleading excepting such as shall be written on stampt paper, as required by this regulation, he shall be liable to dismission from his office, and the party so illegally filing such pleading shall not be entitled to the benefit thereof, until he shall have paid a penalty of ten times the amount of the price of the stamps which the court may compute would have been paid on the pleading, had it been written on stampt paper as herein required.*

Copies of all papers furnished by the courts of civil judicature, to be written on stampt paper

Rate of duty to be paid for the stamp.

XVIII. First. *All copies of papers, in whatever language the same may be written, which shall be furnished to any person at his own application, or in consequence of any regulation requiring him to take such copy, by the Sudder Dewanny Adawlut, the provincial courts of appeal, or the* zillah *or city courts, shall be written on rolls or sheets, of stampt paper of a particular size and description, and no other; and the party to whom such copy may be furnished, shall pay at the rate of one sicca rupee, or eight annas, or four annas, or two annas respectively, according as may be specified in the stamp affixed to the paper used, for every roll or sheet, or part of a roll or sheet so stampt, which may be expended in transcribing such papers.*

Inscription on the stamps.

Second. *The stamps to be used for the rolls or sheets, shall have respectively an inscription to the following effect in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character:*

Copy of judicial papers, "one rupee."
or "eight annas."
or "four annas."
or "two annas."

Sudder Dewanny Adawlut to furnish samples of the paper to which the stamps are to be affixed, that the Governor General in Council may determine on the same, and on the stamps to be affixed.

Third. *On the receipt of this regulation, the Sudder Dewanny Adawlut shall transmit to the Governor General in Council, samples of the size and descriptions of the paper which they may recommend to be used in transcribing judicial papers in the several courts, with their opinion as to which of the stamps they would recommend to be affixed to the several descriptions of papers. The Governor General in Council will determine on the size and description of paper to which the several stamps shall be affixed, and the superintendent of the stamp-office shall furnish the several courts with the requisite supplies on their application, and the courts shall account for the same according to such rules as may be prescribed to them.*

Penalty for officers of the courts of judicature allowing copies of papers to be furnished, excepting on stampt paper.

Copies so made, not to be admitted in evidence or received, until the party presenting them shall have paid

Fourth. *After the courts shall have been respectively furnished with the requisite supply of stampt paper in the first instance, if any register or other European or any native officer of a court of judicature, shall furnish or make, or knowingly allow any person to furnish or make, a copy of any record or paper belonging to the courts to which they may be respectively attached, excepting on the prescribed stampt paper; or attest any such copy which shall not be written on such paper; he shall be liable to dismission from his office, and the copies so illegally made or attested, shall not be admitted in evidence or otherwise received on any occasion whatever, by any court of judicature, magistrate,*

trate, board, collector, or other officer, being a civil covenanted servant of the Company to whom the same may be presented in virtue of his office, until the party presenting the same shall have paid a penalty of ten times the amount of the duties which the judge of the zillah *or city court, or collector of the jurisdiction, may compute would have been chargeable on such documents, if they had been written on stampt paper; and until he shall also have produced a receipt from the register of the said court, or the collector of the district or jurisdiction, that such penalty has been paid. The courts of judicature, and the collectors, are required to report to the Governor General in Council every instance which may come before them of copies of papers being so illegally made, taken, or attested, that the officer so offending may be proceeded against as above prescribed.*

a fine of ten times the amount of the stamp duties.

XIX. The Sudder Dewanny Adawlut, the provincial courts of appeal, and the zillah *and city courts, are empowered to dispense with the stamp duties required to be paid by the two preceding sections under rules and restrictions similar to those prescribed in Regulation XLVI.* 1793, *regarding paupers who may be unable to plead their own causes, or to find the security therein required for the payment of the fees of the* vakeels; *and to order the stampt paper required for the transcripts or pleadings to be supplied without charge to the parties whom they may so exempt.*

Courts empowered to exempt paupers from the payment of the stamps in the two preceding sections.

XX. First. *All copies of papers, in whatever language the same may be written, which may be furnished to any person at his own application, or in consequence of any regulation requiring him to take such copies, by the Board of Revenue, or collectors of the revenue, or other revenue officer being a covenanted servant of the Company, regarding the public revenue, or any matters respecting the duties of their offices, shall be written on rolls or sheets of stampt paper of a particular size and description. For every roll or sheet or part of a roll or sheet, so stampt, which may be expended in making such copy, the party to whom the same shall be furnished shall pay at the respective rates of one rupee, or eight annas, or four annas, or two annas, according as may be specified in the stamp affixed to the paper used.*

All copies of papers furnished by the Board of Revenue, or the collectors, or revenue officers, to be written on stampt paper.

Rates of the stamp duties.

Second. *The stamps to the used for the rolls or sheets shall have respectively an inscription to the following effect, in the Persian and Bengal languages and characters, and the Hindoostanee language and Nagree characters :*

Inscription on the stamps.

Copy of revenue papers, "one rupee."
or "eight annas."
or "four annas."
or "two annas."

Third. *On the receipt of this regulation, the Board of Revenue are to submit to the Governor General in Council, samples of the several sizes and descriptions of paper on which they would recommend the copies of the several descriptions of revenue papers to be written, with their opinion as to the stamp which they would recommend to be affixed to each description of paper, that the Governor General in Council may determine on the size and description of paper to which the several stamps shall be affixed, and that the superintendent may be ordered to supply the same accordingly.*

Board of Revenue to furnish the Governor General in Council with samples of the paper, that he may determine on the same, and the stamps to be affixed.

Fourth. *The collectors, and the Board of Revenue through their secretary, are to apply in writing to the superintendent of the stamp office for such quantity of paper as they may occasionally require, and are to account for the quantity expended, as often and under such rules, as may be prescribed to them.*

Board of Revenue and the collectors to apply to the superintendent of the stamp-office for paper.

Fifth. *After the receipt of this regulation, and the requisite supply of paper in the first instance, if any collector, or any European or native officer, under the Board of Revenue or a collector, shall attest or furnish, or knowingly allow any person to attest, furnish, or take, a copy of any paper relating to any matter respecting his office, or the duties thereof, excepting on the prescribed stampt paper, the party so offending shall be liable to be dismissed from his office; and the transcript shall not be admitted as a true copy, or otherwise received by any court of judicature, magistrate, board, collector, or any officer being a civil covenanted servant of the Company, to whom the same may be presented in his official capacity, until the party exhibiting the same shall have paid a penalty of ten times the amount of the duties which the judge of the* zillah *or city court, or collector of the jurisdiction,*

Penalty for collectors or revenue officers furnishing copies of papers excepting on stampt paper.

Copies so furnished not to be admitted in evidence or received, until the party exhibiting them shall have paid a penalty of ten times the amount of the duties.

jurisdiction, may compute would have been chargeable on such documents, if they had been written on stampt paper, and until he shall also have produced a receipt from the register of the said court, or the collector of the district or jurisdiction, shewing that such penalty has been paid.

After the 31st December 1797, all obligations for the payment of sums of money exceeding fifty rupees, (excepting bills of exchange,) to be written on the stampt paper herein specified.

XXI. First. *After the 31st December 1797, corresponding with the 19th Poose 1204 Bengal era; the 27th Poose 1205 Fussily; the 19th Poose 1205 Willaity; the 27th Poose 1854 Sumbut; and the 19th Rajub 1212 Higeree; all original bonds* (tumassooks), *promissory notes* (teeps), *or other written obligations, save and except bills of exchange* (hoondees), *for the payment of a sum of money exceeding fifty rupees of whatever currency, exclusive of any interest which may be stipulated to be paid thereon, shall be written on stampt paper, for which the following rates, to be specified in the stamps, shall be paid.*

Rates of the stamp duties.

If the obligation be for the payment of a sum exceeding fifty rupees, but not above one hundred, ... *"four annas."*
If above a hundred, but not above one thousand, ... *"eight annas."*
For any sum above one thousand, ... *"one rupee."*

Inscription on the stamps.

Second. *The respective stamps for the paper to be used in writing such obligations, shall have an inscription to the following effect, in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character.*

Obligation for sums above fifty rupees, and not above one hundred, ... *"four annas."*
Obligation for sums above a hundred rupees, but not above a thousand, *"eight annas."*
Obligation for sums above one thousand, ... *"one rupee."*

Penalty in cases of such obligations not being written on stampt paper.

Third. *After the date above mentioned, any written obligation for the payment of a sum of money exceeding fifty rupees of whatever currency, exclusive of any interest that may be due thereon, which shall be written on any other paper excepting stampt paper as above prescribed, shall not be received or admitted in evidence or otherwise, in any court of judicature, nor by any civil covenanted servant of the Company to whom the same may be presented in his official capacity, until the party presenting it shall have paid the penalty of ten times the amount of the stamp duty which would have been payable, had the obligation been written on stampt paper, and until he shall have produced a receipt from the register of the* zillah *or city court, or the collector of the jurisdiction, shewing that such penalty has been paid.*

Board of Revenue to procure from the collectors samples of the size and description of paper, and to forward it to the Governor General in Council, that he may determine thereon, and on the stamps to be affixed.

Fourth. *On the receipt of this regulation, the Board of Revenue shall ascertain from the collectors of the revenue the size and description of paper, on which the different descriptions of obligations for the payment of money in their respective jurisdictions, are usually written, and shall forward samples thereof to the Governor General in Council, that he may determine on the size and description of paper to which the stamps shall be affixed.*

Collectors to procure the stampt paper from the superintendent.

Fifth. *The collectors of the several* zillahs *shall apply to the superintendent of the stamp-office for the requisite quantity of stampt paper for writing obligations in their respective* zillahs; *and the collectors of Behar proper, Dacca Jelalpore, Moorshedabad, and Benares respectively, shall apply for the quantity requisite for the cities of Patna, Dacca, Moorshedabad, and Benares, and shall account for the same in such manner as may be prescribed to them.*

Collectors authorized to distribute stampt paper to persons to dispose of the same.

Sixth. *That individuals may always be able to procure stampt paper for the purpose of preparing such written obligations, the collectors shall transmit supplies thereof to the* cauzies, tehsildars, *native commissioners, authorized* vakeels, *or other officers, or to any persons whom they may appoint to dispose of the same, in the several* pergunnahs, *wards, or places in their respective jurisdictions; and the parties to whom they may so transmit such paper, shall account for and pay to the collector fourteen annas in each rupee of the sums which they may receive for such paper, in such manner as may be prescribed to them, and shall appropriate the remaining two annas to their own use for their trouble, and on condition that they shall be responsible for any such paper so transmitted to them, which may be destroyed, or damaged, or not forthcoming after they shall have received charge of it.*

Two annas in each rupee of the amount of the duties to be allowed to the persons disposing of the paper on the conditions herein specified.

Seventh. *The collectors are also authorized to dispose of any quantity of such stampt paper to persons who may be desirous of purchasing the same, on paying fourteen annas in each rupee of the amount of the prescribed duties.*

Collectors may sell any quantity of paper, at the rate of fourteen annas for each rupee.

XXII. To obviate doubts, it is declared, that where a claim shall be made for a sum of money, or other property, or any matter whatsoever, under a written obligation, or instrument, written on stampt paper, the circumstance of the obligation or instrument being written on such paper, shall not be considered as any evidence of the validity or authenticity of the obligation or instrument, or of the justness of the claim, any more than if this regulation had never been enacted.

Stampt paper to be no evidence of the justness of any claim made under an instrument written upon it, or of the validity or authenticity of any instrument.

XXIII. First. *It is to be understood, that the pleadings specified in Section* 17, *and all original deeds or papers, or copies of deeds or papers, which may be prepared or attested by the* cauzies *or their officers, and all copies of papers that may be furnished by any of the courts of judicature, or the Board of Revenue, or the collectors, and which are directed in the preceding sections to be written on stampt paper, are to be written as they have hitherto usually been, both with regard to the size of the writing, the number of lines in each page, or space, and all other matters respecting their engrossment.*

All writing on stampt paper to be engrossed in the usual manner, as to the size of the writing, number of lines, and all other matters.

Second. *In order to prevent the objects of the rules in the preceding sections relating to stamp duties, either as they relate to the preventing the introduction of superfluous matter into the pleadings of parties in suits before the courts, or to the unnecessary occupation of the time of the public officers, or to the augmentation of the public revenue, being defeated by joining plain or other paper not stampt, to a roll or sheet of stampt paper, so that the papers thus joined may contain more matter than could have been comprised in the stampt paper only properly engrossed; and with a view also to guard against all frauds and evasions of the said rules; it is declared, that if the matter to be inserted in any deed, or other instrument, above directed to be written on stampt paper, cannot be comprised in one sheet or roll of paper properly engrossed, the remaining matter must be written on one or more additional rolls or sheets, so that the several rolls or sheets of which the document may consist, whether joined together with gum or otherwise, or separate, may have the stamp thereon; and it is further declared, that in the event of any document required to be written on stampt paper being exhibited, and each of the distinct pieces of paper of which the same may consist, whether joined as above specified, or separate, shall not have the stamp thereon, the officers and parties concerned in preparing, transcribing, or exhibiting the same, shall be liable to the same penalties as if no part of the document had been written on stampt paper.*

Every distinct piece of paper, of which a document may consist, whether the pieces be separate, or joined by gum or otherwise, to have the stamp on it.

Penalty.

Third. *In all the cases specified in this regulation, in which parties are declared to be liable to a penalty of ten times the amount of the stamp duties, for exhibiting before a court of judicature or a public officer, original instruments or papers, or copies thereof, not written on stampt paper, which are required to be written on such paper, the courts of judicature are empowered to mitigate the penalty to the party exhibiting the same, in instances in which from his circumstances or the nature of the case, they shall deem it proper so to do, provided that the penalty be not reduced to less than double the amount of the stamp duties.*

Discretionary power vested in the courts, of reducing the penalty to parties exhibiting documents not written on stampt paper, which are required to be written thereon.

XXIV. All rowannahs *by which the transportation or carriage of any goods (salt and rice only excepted) may be permitted or authorized, to which the seal and signature of any of the collectors of the customs in the provinces of Bengal, Behar, Orissa, and Benares, or their officers, are or may be required to be affixed, shall be written on stampt paper, for which the party applying for the same shall pay at the following rates:*

All custom house rowannahs to be written on stampt paper.

Rates of the stamp duties.

If the value of the goods shall not exceed fifty rupees, ... four annas.
If above fifty, and not above one hundred and fifty, ... eight annas.
If above one hundred and fifty, and not above three hundred, ... one rupee.
If above three hundred, and not above a thousand, ... two rupees.
If above a thousand, and not above five thousand, ... four rupees.
If above five thousand, and not above ten thousand, ... ten rupees.
If above ten thousand rupees, ... twenty rupees.

Second. *The stamps on the paper on which the* rowannahs *shall be written, shall have an inscription to the following effect, in the Persian and Bengal languages, and the Hindoostanee language and Nagree character:*

Inscription on the stamps.

"Customs" "four annas," or the rates above specified according to the value of the goods.

Board of Trade to transmit to the Governor General in Council samples of the paper, that he may determine on the description to be used.

Collectors of the customs to apply to the superintendent of the stamp-office for paper.

Third. *On the receipt of this regulation, the Board of Trade, in their department of customs, are to transmit to the Governor General in Council, samples of the size and descriptions of the paper required for* rowannahs, *on the receipt of which, the Governor General in Council will determine on the size and description of paper to which the stamps shall be affixed, and the superintendent will be instructed to furnish the same accordingly. The Board are to instruct the collectors of the customs to apply from time to time to the superintendent of the stamp-office for the requisite supplies of stampt paper, for which they are to account according to such rules as may be prescribed to them.*

Penalty for officers furnishing rowannahs *written on paper not stampt.*

Fourth. *After the receipt of this regulation, and the requisite supply of stampt paper in the first instance, if any European or native officer in the department of customs shall affix his seal or signature to any* rowannah, *which shall not be written on stampt paper as above prescribed, he shall be liable to be dismissed from his office, on the fact being proved to the satisfaction of the Board of Trade, if the party so offending shall be a native officer, or to the satisfaction of the Governor General in Council, if he shall be a covenanted servant of the Company. It shall be the duty of all public officers to whom any* rowannahs, *not written on stampt paper as above prescribed shall be presented, to report the same to the Board of Trade for the information of the Governor General in Council, that the officer or officers may be proceeded against accordingly as above prescribed.*

Charchitties not to be written on stampt paper.

Fifth. *Exchanged* rowannahs, *and* charchitties, *or passes, are not required to be written on stampt paper.*

Sunnuds to cauzies *and authorized* vakeels *to be written on stampt paper.*

Size and description of the paper to be proposed by the Sudder Dewanny Adawlut.

Rate of the stamp duties.

Inscription on the stamps.

XXV. First. *The* sunnuds *to all* cauzies *and to all authorized* vakeels *in the several courts of judicature who may be hereafter appointed, shall be written on paper of a certain size and description, which shall be proposed by the Sudder Dewanny Adawlut, and fixed by the Governor General in Council, for which the party appointed shall pay twenty-five rupees.*

Second. *The stamp on the paper shall be to the following effect, in the Persian language and character:*

"Sunnud *of the office of* cauzy," ..... *"twenty-five rupees."*
"Sunnud *of the office of* vakeel," ..... *"twenty-five rupees."*

Sudder Dewanny Adawlut to apply to the superintendent for paper.

Vakeels not to receive their sunnuds, *nor to be allowed, to act until the stamp duty be paid.*

Head cauzy *to apply to the superintendent for paper for the* sunnuds *of the* cauzies.

Cauzies not to receive their sunnuds, *nor to be allowed to act, until the stamp duty be paid.*

Third. *The court of Sudder Dewanny Adawlut shall apply to the superintendent of the stamp-office for the requisite number of stampt rolls or sheets of paper for preparing the* sunnuds *of the* vakeels; *and the courts to which the* vakeels *may be appointed, shall not deliver the* sunnuds *to the* vakeels, *nor allow them to act, until the stamp duty shall be paid.*

Fourth. *The head* cauzy *is to apply in writing to the superintendent of the stamp-office for the requisite number of stampt rolls or sheets which he may require for preparing the* sunnuds *of the* cauzies *subordinate to him; and the judges of the* zillah *or city in which such* cauzy *may be stationed, shall not deliver the* sunnuds *to the person nominated, nor allow him to act, until the stamp duty be paid.*

Courts to account for the stamp duties received from the cauzies *and* vakeels.

Fifth. *The courts are to account for the sums received from the* cauzies *and* vakeels, *according to such rules as may be prescribed to them.*

Treasury stamp to be affixed to all stamp paper, before it is issued by the superintendent.

XXVI. First. *All paper which may be stampt by the superintendent, to be furnished to the courts, boards, or officers, authorized to apply for it by this regulation, or any other regulation which may be hereafter enacted, shall, previous to its being issued by the superintendent, be sent by him to the sub-treasurer, who shall affix a stamp to each roll or sheet, as contiguous to the stamp of the stamp-office, as may be practicable or convenient.*

Inscription on the treasury stamp.

Second. *The treasury stamp shall have the word "treasury" inscribed on it, in the English, Persian, Bengal, and Hindoostanee languages and characters.*

Paper sent by the superintendent to the treasury, to be accompanied by a letter specifying the number of pieces to which each description of stamp is affixed.

Third. *All stampt paper sent to the treasury to have the treasury stamp affixed to it, shall be accompained by a letter from the superintendent, under his official signature, specifying the date on which it may be written, and the number of rolls or sheets of the prescribed size and description, bearing the different stamps to which the treasury stamp is required to be affixed. The sub-treasurer shall superscribe the letter so received by him, with his official*

 signature,

signature, as the authority to his officers for affixing the treasury stamp, and shall deposit it in his office, as a voucher to check the accounts of the superintendent.

XXVII. Five per cent. shall be deducted from the amount of all fees which may be paid after the date of the receipt of this regulation in the several courts respectively, to the authorized vakeels *in the courts of civil judicature, under the existing regulations, or any regulations which may be hereafter enacted.*

Five per cent. to be deducted from all fees hereafter paid to the authorized vakeels.

XXVIII. All the collections made under this regulation are to be carried to the account of Government, excepting such as are otherwise expressly appropriated.

Collections made under this regulation to be carried to the account of Government, unless otherwise appropriated.

XXIX. It shall be the duty of the accountant general, to concert with the courts of judicature, and the Boards of Revenue and Trade, the best mode of keeping the accounts of the collections made under this regulation, so as to ensure the same being duly brought to account.

Accountant General to concert with the courts and boards, the best mode of keeping the accounts of the collections made under this regulation.

XXX. Persons charged with forging the stamps, or disposing of or using forged stampt paper, knowing the same to be forged, shall be liable to commitment and trial before the courts of circuit, and to such punishment as the law may direct.

Persons charged with forging stamps, or disposing of or using forged paper, liable to be tried criminally.

A. D. 1797. REGULATION X*.

A REGULATION *for requiring all Licenses for the Manufacture, or Vend of spirituous Liquors, or intoxicating Drugs in the Provinces of Bengal, Behar, Orissa, and Benares, and also certain Complaints punishable by the Magistrates in the three Provinces of Bengal, Behar, and Orissa, to be written on stampt Paper; and for exempting in the four Provinces, Persons taking out Rowannahs for Goods not exceeding in Value ten Rupees, and also Persons to whom maafy Rowannahs may be granted, from the Payment of the stamp Duties.*—PASSED *by the Governor General in Council, on the* 11*th August* 1797; *corresponding with the* 29*th Sawun* 1204 *Bengal era; the* 4*th Bhadoon* 1204 *Fussily; the* 29*th Sawun* 1204 *Willaity; the* 4*th Bhadoon* 1854 *Sumbut; and the* 17*th Suffer* 1212 *Higeree.*

THE *Governor General in Council having resolved, with a view to the improvement of the public resources, that all licenses for the manufacture or sale of spirituous liquors, or drugs, in the four provinces shall be written on stampt paper; and having also deemed it advisable that certain complaints punishable by the magistrates, should likewise be required to be written on stampt paper, in order to discourage the numerous petty complaints preferred or brought before the magistrates, from litigious or other improper motives, the enquiry into which not only occupies a great proportion of their time, but is often the occasion of considerable expence and vexation to the parties complained against; and it having been judged proper, in order to prevent the stamp duty operating as a burden on petty traders, that persons taking out* rowannahs *for goods not exceeding in value ten rupees, should be exempt from the payment of the stamp duty; and doubts having arisen whether persons obtaining* rowannahs *for goods to be passed free of customs should be charged with the stamp duties; and whereas the requiring the courts of judicature to observe all the rules prescribed in Regulation XLVI.* 1793, *previous to remitting to paupers the stamp duties on the paper on which miscellaneous petitions and applications, and the orders thereon, are required to be written by clause ninth, Section* 17, *and by Section* 18, *Regulation VI.* 1797, *would occasion unnecessary trouble to the courts, and vexation to the parties; the following rules have been enacted.* Preamble.

II. All licenses for the manufacture or vend of spirituous liquors, or intoxicating drugs, which may be granted in the four provinces, shall be written on stampt paper, of such size and dimensions as the Board of Revenue, with the sanction of the Governor General in Council, may determine; and the persons taking out such licenses, shall pay according to the following rates for the same, in addition to the established tax on the articles which they may be thereby authorized to manufacture or vend: Licenses for the manufacture or vend of liquor, or drugs to be written on stampt paper.

1*st class* ——	*on stills paying*	5		*rupees per diem,*	*rupees*	50
2*d ditto*	*ditto*	4	0	*ditto*		40
3*d ditto*	*ditto*	2	8	*ditto*		25
4*th ditto*	*ditto*	1	4	*ditto*		15
5*th ditto*	*ditto*	0	12	*ditto*		10
6*th ditto*	*ditto*	0	6	*ditto*		5

Rates of the stamp duties.

III. The stamps shall have the following inscription on them, in the Persian and Bengal languages and characters, and the Hindoostanee language and Nagree character: Inscription on the stamp.

"ABKARRY LICENSES."

IV. The collectors shall apply to the superintendent of the stamp-office, for such quantity of stampt paper as they may occasionally require for the said licenses, and shall account for the quantity expended as often and in such manner as may be prescribed to them. Collectors to apply to the superintendent of the stamp-office for stampt paper, and account for the same.

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

V.

Penalty for collectors issuing licenses not written on stampt paper.

V. If any collector, after having been furnished with the requisite supply of stampt paper in the first instance, shall issue, or permit to be issued, any licenses for the manufacture or vend of any intoxicating liquors or drugs, excepting on such stampt paper, he shall be liable to dismission from his office; and the person so manufacturing or vending such liquors or drugs without such license, written on stampt paper, shall be liable to all the penalties of persons manufacturing or vending spirituous liquors or intoxicating drugs without a license.

Penalty for persons vending or making liquors or drugs without licenses written on stampt paper.

VI. All complaints of which the magistrates in the provinces of Bengal, Behar, and Orissa, are empowered to take cognizance under Section 8, Regulation IX. 1793, when preferred directly to the magistrate, or brought before him under Section 12, Regulation XXII. or XXXI. 1793, by the darogahs *or* cutwals, *shall be written on stampt paper of such description and dimensions, as the Governor General in Council, on advising with the Nizamut Adawlut shall direct, for which the parties preferring such complaints shall pay at the rate of eight annas for each roll or sheet or part of a roll or sheet of stampt paper, which may be used in drawing out such complaint; and the magistrate shall not hear any such complaint which may be so preferred, or brought before him, if the same be not written on stampt paper.*

What complaints punishable by the magistrate are to be written on stampt paper.

VII. The stamp shall have an inscription to the following effect—"Complaints punishable by the magistrate."

Inscription on the stamp.

VIII. To prevent misconstruction, it is declared, that complaints of the said description, when preferred in the first instance to the cutwals *or the* darogahs *of police, are not required to be written on stampt paper. When such complaints, however, are not adjusted and withdrawn by the mutual consent of the parties, under the rules prescribed in Regulation XXII. 1793, but are brought before the magistrate, they are then to be drawn out on stampt paper as above directed.*

Complaints preferred to the cutwals or darogahs not to be written on stampt paper unless afterwards brought before the magistrate.

IX. The magistrates are vested with a discretionary power to remit the stamp duty in all cases, in which from the poverty of the parties they may appear to them unable to discharge it. The complaint, however, is nevertheless to be written on stampt paper.

Magistrates empowered to remit the stamp duty, in cases in which the parties may be unable to pay it from poverty.

X. The magistrate may cause the party complained against to refund to the complainant the amount of the stamp duties paid by him in all cases in which he may judge it proper.

Magistrate may cause the stamp duty to be made good to the complainant by the party in fault.

XI. The magistrates of the zillahs *and cities in the said three provinces, shall apply to the superintendent of the stamp-office, for such quantity of stampt paper as they may occasionally require for drawing up the complaints specified in Section 6, and shall account for the quantity expended as often, and in such manner as may be prescribed to them.*

Magistrates to apply to the superintendent of the stamp office for stampt paper, and to account for the same.

XII. The rules contained in Sections 14. and 15, clauses first and second, Sections 23, 26, 28, 29, and 30, of Regulation VI. 1797, are to be held equally applicable to the stampt paper, to be issued under this regulation.

Rules in Regulation VI. 1797, applicable to the stamp duties established by this regulation.

XIII. In cases in which it may appear to the Sudder Dewanny Adawlut, or to any provincial court of appeal, or zillah *or city court, that parties presenting miscellaneous petitions and applications are unable from poverty to pay the stamp duty charged on the paper on which they are required to be written by clause ninth, Section 17, of the said regulation, or on the paper on which copies of the orders on such petitions or applications may be written, under Section 18. of that regulation, the said courts respectively are empowered to remit such duties without observing the rules and restrictions prescribed in Regulation XLVI. 1793, as required by Section 19. of Regulation VI. 1797, in like manner as they are empowered to remit the fees on any exhibits accompanying such petitions or applications by Section 10. of the said regulation.*

Stamp duties on miscellaneous petitions and applications, and on the paper on which copies thereon may be written, may be remitted by the courts of judicature to persons who may appear to them to be unable to pay it from poverty, without observing the rules in Regulation XLVI. 1793, as prescribed by Section 19. Regulation VI. 1797.

XIV. Rowannahs *for goods not exceeding ten rupees in value shall be issued on stampt paper, as directed in Regulation VI. 1797, but the parties taking them out shall be exempted from the payment of the stamp duty; and the collector is to account for all such exemptions, in such manner as may be prescribed to him.*

Rowannahs for goods not exceeding ten rupees in value, to be written on stampt paper, and the parties taking them out to be exempt from the payment of the stamp duty.

XV. Maafy rowannahs *are to be written on stampt paper, but the parties in whose favour they may be granted, are to be exempted from the payment of the stamp duty thereon.*

Maafy rowannahs to be written on stampt paper, but the parties in whose favour they are granted, are to be exempted from the stamp duties.

A. D. 1800. REGULATION VII*.

A REGULATION *to explain and amend certain Parts of the existing Rules for levying a Stamp Duty upon Obligations for Money, Law Papers, and other Documents.* —PASSED *by the Governor General in Council, on the* 3*d April* 1800; *corresponding with the* 23*d Chyte* 1206 *Bengal era; the* 23*d Chyte* 1207 *Fussily; the* 23*d Chyte* 1207 *Willaity; the* 23*d Chyte* 1857 *Sumbut; and the* 8*th Zekaad* 1214 *Higeree.*

Preamble.

THE *rules for levying a stamp duty upon obligations for the payment of money, and upon law papers, and other documents, contained in Regulations VI. and X.* 1797, *having been found in some instances to require explanation and amendment; and the amount of the stamp duties received under the above regulations, having proved very inadequate to supply the deficiency of the public revenue, occasioned by the abolition of the police tax, for which purpose the stamp duties specified in Regulation VI.* 1797, *were partly established, as stated in the preamble to that regulation; the Governor General in Council, with a view to make further provision for such deficiency, and to explain and amend certain parts of the regulations above mentioned, has enacted the following rules, to be in force throughout the provinces of Bengal, Behar, Orissa, and Benares, from the dates therein specified.*

Sections 16. *and* 21. *Regulation VI* 1797, *to remain in full force till* 30*th September* 1800.

II. Sections 16. *and* 21, *Regulation VI.* 1797, *shall remain in force till the* 30*th day of September, A. D.* 1800; *corresponding with the* 16*th Assin of the Bengal year* 1207, *and Willaity year* 1208; *the* 27*th Assin of the Fussily year* 1208, *and Sumbut era* 1857; *or the* 10*th Jemad-ul-Awul* 1215 *Higeree; after which date the following provisions shall be in force, instead of the sections above mentioned.*

After the date specified in the foregoing section, original obligations for the payment of any sum exceeding Sicca Rupees 16, *to be written on stampt paper.*

Exceptions.

III. First. *All original obligations for the payment of money, whether bonds, promissory notes, drafts, bills of exchange, or of any other denomination whatever, which may be executed or drawn within the provinces of Bengal, Behar, Benares, or the Company's territory in Orissa, after the date specified in Section* 2. *of this regulation, for the payment of a sum of money exceeding sixteen sicca rupees, exclusive of interest, (excepting obligations which may be executed or drawn on the part of Government, or for money payable to Government, and also excepting obligations for the rent of land paying revenue to Government,) shall be written on stampt paper, subject to the following rates of duty, to be specified in the respective stamps:*

Rates of stamp duties.

1. *If the obligation be for a sum exceeding sixteen rupees, and not above sixty-four,* ..... "*two annas.*"
2. *If exceeding sixty-four rupees, and not above one hundred and twenty-five,* ..... "*four annas.*"
3. *If exceeding one hundred and twenty-five rupees, and not above two hundred and fifty,* ..... "*eight annas.*"
4. *If exceeding two hundred and fifty rupees, and not above five hundred,* ..... "*one rupee.*"

* The whole of this regulation is rescinded by Section 2, Regulation I. and Regulation XXIII. 1814.

5. *If exceeding five hundred rupees, and not above one thousand,* " *two rupees.*"
6. *If exceeding one thousand, and not above two thousand rupees,* " *four rupees.*"
7. *If exceeding two thousand rupees,* " *eight rupees.*"

Inscription on the stamps.

Second. *The stamps for the several obligations above specified shall have an inscription in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character, to the following effect.*

1. "*Money papers*"—*exceeding sixteen rupees, and not above sixty-four,* " *two annas.*"
2. *Ditto—exceeding sixty-four rupees, and not above one hundred and twenty-five,* " *four annas.*"
3. *Ditto—exceeding one hundred and twenty-five rupees, and not above two hundred and fifty,* " *eight annas*".
4. *Ditto—exceeding two hundred and fifty rupees, and not above five hundred,* " *one rupee.*"
5. *Ditto—exceeding five hundred rupees, and not above one thousand,* " *two rupees.*"
6. *Ditto—exceeding one thousand, and not above two thousand rupees,* " *four rupees.*"
7. *Ditto—exceeding two thousand rupees,* " *eight rupees.*"

Sizes of paper described in Section 21, Regulation VI. 1797, to be continued.

Third. *The three sizes of paper, which have been approved by the Governor General in Council, for the obligations described in Section 21, Regulation VI. 1797, shall be continued in use for the obligations described in the present section. If any other sizes or descriptions of paper should be found necessary for any of the obligations hereby required to be written upon stampt paper, particularly for bills of exchange, which were not included in the former regulation, the collectors of the several* zillahs *are to report the same to the Board of Revenue, and the latter are to forward such reports and samples, with their opinion thereupon, to the Governor General in Council, who if it appear necessary, will order such paper to be stamped for each of the rates of duty specified in this section, or for as many of them as may be required.*

Mode of reporting to the Governor General in Council, should any other size be found necessary.

After the date specified in Section 2, receipts, &c. &c. for any sum exceeding sicca rupees sixteen, to be written on stampt paper.

Exceptions.

Rates of duty and inscription to be the same as in the preceding section.

IV. First. *After the date specified in Section 2. of this regulation, all acknowledgments for the receipt of money, whereby any sum exceeding sixteen sicca rupees shall be acknowledged to have been paid, received, accounted for, balanced, discharged, released, or in any manner satisfied; or which shall in any manner signify such acknowledgment, (with an exception to all acknowledgments granted on the part of Government, or for sums received from Government, and also with an exception to all acknowledgments for the rent of land paying revenue to Government,) shall be written on stampt paper, subject to the rates of duty specified in the preceding section, upon obligations for the payment of money; and the stamps for the several receipts shall have the same inscription as has been prescribed for obligations.*

On receipt of this regulation, samples of size, &c. &c. of paper to be submitted for the Governor General in Council's determination on the stamps to be affixed.

Second. *On receipt of this regulation, the collector shall transmit to the Board of Revenue, samples of the several sizes and descriptions of paper, on which acknowledgments for the receipt of money are usually written in their respective* zillahs; *and the Board of Revenue, after receiving such reports from the collectors, are to forward to the Governor General in Council, samples of the sizes and descriptions of paper which may appear to them proper to be stamped for receipts under this regulation. The Governor General in Council will then determine the sizes and descriptions of paper to which the stamps shall be affixed.*

All original deeds, &c. &c. and copies to be written on stampt paper after the date specified in Section 2.

V. First. *All original deeds for the sale, gift, devise, or other transfer of property, real or personal, all deeds of mortgage, assignment, or release, and all other deeds of contract and agreement, as well as all other legal instruments of whatever denomination, (with the exceptions hereafter noticed,) which may be executed within the provinces of Bengal, Behar, Benares, or the Company's territory in Orissa, after the date specified in Section 2. of this regulation; and also all copies of such deeds and instruments, which may be prepared after the said date as legal vouchers, whether by a* cauzy, mooftee, *or any other person, shall be written on stampt paper, subject to a duty of four annas; eight annas;*

nas; one rupee; or two rupees; according to the size of the paper which may be used for such original deeds or instruments, or the copies of them.

Second. *The several stamps shall have an inscription in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character, to the following effect:*

Rates of duty on the stamps.

Law papers, ... *"two rupees."*
or ..... *"one rupee."*
or ..... *"eight annas."*
or ..... *"four annas."*

Third. *The four sizes and descriptions of paper which have been approved by the Governor General in Council for the deeds and stamps, described in Section* 16, *Regulation VI.* 1797, *shall be continued in use for the deeds and stamps described in this section. If any other sizes or descriptions of paper should be found necessary for any of the deeds or instruments hereby required to be written upon stampt paper, the collectors are to report the same, with samples of the paper required, to the Board of Revenue, and the latter are to forward such reports and samples, with their opinion thereupon, to the Governor General in Council, who, if it appear necessary, will order such paper to be stamped, and at the same time determine the proper stamp to be affixed thereto.*

Sizes of paper described in Section 16, *Regulation VI.* 1797, *to be continued.*

Mode of reporting, should any other size be found necessary.

Fourth. *All contracts or engagements of whatever description, which may be entered into for the provision of any part of the Company's investment, or for the manufacture of salt, or opium, as well as generally all deeds to which Government may be one of the contracting parties, are excepted from this regulation; and neither the originals, or copies of such deeds, are required to be written upon stampt paper, unless by any particular regulation it be otherwise specially provided; all obligations for the payment of money, as well as all acknowledgments for the receipt of money, which, by Sections* 3. *and* 4. *of this regulation, are made subject to a distinct stamp duty, or excepted from such duty, are also excepted from, and not meant to be included in, any part of the present section.*

Exceptions.

VI. First. *After the period fixed for the operation of Sections* 3, 4, *and* 5, *of this regulation, (as specified in Section* 2,*) any obligation for the payment of money, or any acknowledgment for the receipt of money, or any deed, or legal instrument of whatever denomination, required to be written upon stampt paper, which may not be written on paper bearing the stamp prescribed for such obligation, receipt, deed, or other instrument, shall not be admitted in evidence, or otherwise received, or filed, in any court of judicature, or by any officer of Government in his official capacity, until the proper stamp shall have been affixed at the treasury, and stamp-office, to such obligation, receipt, deed, or instrument, in the manner hereafter provided.*

Document not to be admitted in evidence, or received without the prescribed stamp.

Second. *If any person shall inadvertently, or from whatever cause, have taken an obligation, receipt, deed, or instrument, required to be written upon stampt paper, on any other paper than the stampt paper prescribed for such obligation, receipt, deed, or instrument, and, within sixty days after the execution thereof, shall present the same to the collector of the* zillah *in which it may have been executed, or to the collector of any other* zillah; *and shall at the same time pay a penalty, equal to five times the amount of the stamp duty which would have been payable for such obligation, receipt, deed, or instrument, if it had been prepared on the prescribed paper; the collector, to whom the obligation, receipt, deed, or instrument may be so presented, shall certify thereupon the receipt of the penalty, (specifying the exact amount received, with the date,) and shall transmit it to the superintendent of the stamp-office, who shall affix the proper stamp thereto, as well as cause it to be stamped at the treasury in conformity to Section* 26, *Regulation VI.* 1797; *after which it shall be returned to the party, and shall be admissible in evidence in the courts of judicature, and otherwise be received in like manner as if it had been prepared on the prescribed stampt paper.*

Mode prescribed for getting the stamp affixed to a document, if presented to any collector within sixty days after its execution.

Penalty to be paid.

Third. *Any obligation, receipt, deed, or instrument, which may not have been prepared on the prescribed stampt paper, and which may be presented to any collector after the lapse of sixty days from the execution thereof, with a penalty equal to ten times the amount of the stamp duty which would have been payable on such obligation, receipt, deed, or instrument,*

Mode prescribed for getting the stamp affixed to a document, if presented after sixty days.

Penalty to be paid.

instrument, in the first instance, if it had been prepared on the prescribed paper, shall also be transmitted to the superintendent of the stamp-office as directed in the preceding clause, and after being being duly stamped, shall be admissible in evidence in the same manner as if it had been originally prepared upon stampt paper.

In what cases the Board of Revenue may remit the penalty, or a part of it.

Fourth. *In cases wherein obligations, receipts, deeds, or instruments, presented to the collectors under either of the two preceding clauses, may evidently appear to have been not written upon the prescribed stampt paper from ignorance, or from any other cause shewing clearly that there was no intention to evade the prescribed duty, they are to report the circumstances of the case to the Board of Revenue, who, after such investigation as they may judge necessary, are authorized, on proof to their satisfaction that no fraud was intended, to remit the excess of the penalty specified in the above clauses above the original stamp duty, or such part thereof as it may appear to them proper to remit, on due consideration of all the circumstances of the case.*

Persons executing a bond contrary to the provisions contained in the foregoing section liable to penalty, as well as the holder of it.

VII. Any person, who after the period fixed by Section 2. of this regulation, shall write, sign, or otherwise execute, or cause to be written, signed, or otherwise executed, any obligation for the payment of money, or acknowledgment for the receipt of money, or any deed, or legal instrument of whatever denomination, required to be written upon stampt paper, upon any other paper than the stampt paper prescribed for such obligation, receipt, deed, or instrument; and who may not subsequently have presented the same for the purpose of being stamped under the provisions contained in the preceding section, shall, whenever the fraud may be discovered, be liable to a fine to Government equal to ten times the prescribed stamp duty, exclusive of the penalty to be paid by the possessor of the instrument for the purpose of having it duly stamped in conformity to the above section. Such fine, together with all costs of suit, shall be recoverable by a summary process in the zillah *and city courts of* dewanny adawlut, *at the suit of the collector, to be conducted by the* vakeel *of Government; and if any information shall have been given to the collector, whereby the fraud may have been discovered, a moiety of the fine recovered shall be given to the informer. The judge of the court in which the suit may be instituted, is authorized, however, to remit or reduce the fine, whenever it may evidently appear that the omission to use the prescribed stampt paper proceeded from ignorance, or that there was otherwise no intention to evade the prescribed duty.*

Mode of recovering penalty.

Moiety to be given to informers.

In what cases judge may reduce or remit the penalty.

Evasions by executing two or more acknowledgments, &c. to bring the amount within the exemption of small sums punishable by fine under the preceding section.

VIII. Any evasion of the stamp duty upon obligations for the payment of money, or acknowledgments for the receipt of money, by executing two or more acknowledgments at the same time for portions of any payment, or receipt, with a view to bring the total amount within the exemption of small sums, contained in Sections 3. and 4. of this regulation, shall be punishable by fine in the zillah *and city courts of* dewanny adawlut, *under the provisions contained in the preceding section, the whole of which is to be considered applicable to any similar fraudulent evasions of any parts of the stamp duties, which may not be otherwise provided for, as well as to frauds of the above description.*

Stampt paper to be provided as agreed upon by the parties.

By whom to be provided, if no agreement shall have taken place.

IX. It is left to the parties in all pecuniary or other transactions, wherein the use of stampt paper is prescribed, to agree between themselves by whom the stampt paper required shall be provided; but whenever no such agreement may have taken place, it is to be understood that the party bound to execute the obligation, receipt, deed, or other instrument, required to be written upon stampt paper, is to provide the paper prescribed for this purpose.

Collectors may distribute stampt paper to agents to dispose of.

X. The collectors of the several zillahs, *who by Regulation VI.* 1797, *were instructed to furnish the* cauzies *and* mufties *in their respective jurisdictions with the necessary supplies of stampt "law papers," and to transmit supplies of the stampt paper for money obligations, prescribed by that regulation to any persons they might appoint to dispose of the same, are authorised to appoint the* cauzies, tehsildars, *and such other persons as they may think proper, to dispose of the several descriptions of stampt paper specified in the present regulation; and are directed to appoint a sufficient number of agents for this purpose throughout the several* pergunnahs, *or other local divisions of their respective collectorships, to enable the inhabitants to procure at all times with facility the prescribed stampt paper for any obligations, receipts, deeds, or other instruments required to be written thereupon.*

The collectors, from the commission granted to them by the following section, are to allow the agents so appointed by them for the sale of stampt paper, an adequate compensation for their trouble, and responsibility for any paper transmitted to them, which may be destroyed, damaged, or not be forthcoming after they shall have received charge of it. The amount so allowed is to be deducted by the agent from his monthly receipts, and the remainder remitted, and accounted for to the collector, at such periods, and in such manner, as the latter may direct.

Compensation to be allowed to such agents.

XI. The collectors of the several zillahs *are to apply to the superintendent of the stamp-office for the requisite supplies of stampt paper, prior to the period fixed for the operation of Sections* 3, 4, *and* 5, *of this regulation; and as a compensation to them for the disposal of such paper, as well as to defray any expense incurred in the distribution and sale of it, after it shall have reached their respective stations, and also to cover their responsibility for any such paper transmitted to them, which may be destroyed, damaged, or not be forthcoming after they shall have received charge of it, they shall be allowed a commission of ten per cent. upon the gross sale produce of all such paper, which may be disposed of by them or by their agents respectively. Such commission, as already stated, is to provide for the compensation to their agents authorized by the preceding section, in common with every other charge attending the sale of the paper, after its arrival at the stations of the collectors; but is not meant to include the expense of providing and stamping the paper at the presidency, or of transporting it from thence to the stations of the collectors respectively.*

Collectors to procure the stampt paper from the superintendent, and to be allowed a commission on the sale.

XII. The operation of the preceding sections will of course supersede clause seventh, Section 21, *Regulation VI.* 1797, *which authorized the collectors to dispose of stampt paper to any persons desirous of purchasing the same, on payment of fourteen annas in each rupee of the amount of the prescribed duties; and it will also take from the* cauzies *and* mufties *the allowance of three annas in the rupee on the disposal of law papers, which was granted to them by clause first, Section* 16, *Regulation VI.* 1797, *instead of the fees for preparing and attesting law papers, noticed in Section* 8, *Regulation XXXIX.* 1793, *viz. such as the parties concerned might voluntarily agree to pay them for preparing and attesting such papers. Section* 16, *Regulation VI.* 1797, *being now rescinded from the date specified in Section* 2. *of this regulation, Section* 8, *Regulation XXXIX.* 1793, *is to be considered again in force from that period: on or before the arrival of which, the collectors are to call upon the several* cauzies, *and other persons, who may have been entrusted by them with the sale of stampt paper under Regulation VI.* 1797, *to render back such stampt paper as may not have been sold, and may be no longer current under the present regulation; all which paper is to be returned by the collectors with a particular account of it, to the superintendent of the stamp-office, that the stamps may be taken from it, and the paper used for any other description of stamps under the existing regulations, to which it may be adapted. The collectors are at the same time to supply the* cauzies *of their respective* zillahs *with a sufficient quantity of the stampt paper required for "law papers" under the present regulation, and are to be careful that they are at all times supplied with such paper, as well as with the stampt paper prescribed for money obligations and receipts.*

Clause seventh, Section 21, *Regulation VI.* 1797, *superseded.*

Section 16, *Regulation VI.* 1797, *rescinded, and Section* 8, *Regulation XXXIX.* 1793, *to be again in force from the date specified in Section* 2. *of this regulation.*

Cauzies to render back to the collectors any unsold stampt paper not current under this regulation.

Collectors to return it to the superintendent.

XIII. With a view to reduce the number of accounts at present kept by the different officers, who have the charge of stampt paper in the judicial and revenue departments, and to relieve the courts of judicature from the trouble and responsibility incidental to the disposal of such paper, and the collection of the stamp duty thereon, such parts of Sections 17. *and* 18, *Regulation VI.* 1797, *and of Section* 11, *Regulation X.* 1797, *as authorise the several courts of judicature, and the* zillah *and city magistrates, to apply to the superintendent of the stamp-office for supplies of stampt paper, and to dispose of the same in the manner therein directed, are hereby rescinded from the* 30*th of the present month of April; after which date the disposal of all stampt paper, prescribed for pleadings and petitions in the courts of justice, or for copies of judicial papers, or for complaints punishable by the magistrates, and generally all stampt paper now disposed of by the courts of justice, civil or criminal, (except the paper for* sunnuds *to* cauzies *and* vakeels, *described in Section* 25, *Regulation VI.* 1797, *which is to be supplied and accounted for as heretofore,) shall be*

Sections 17 *and* 18, *Regulation VI.* 1797, *and Section* 11, *Regulation X.* 1797, *partly rescinded from* 30*th instant.*

*Stampt paper (*sunnuds *to* cauzies *and* vakeels *excepted) to be committed to the charge and disposal of collectors, who are to apply for the necessary supply to the superintendent.*

committed to the charge and disposal of the collectors of revenue in the several zillahs; *who, in addition to the indents they are already directed to make for stampt paper, to be disposed of by them under Regulations VI. and X.* 1797, *and the present regulation, are required to apply to the superintendent of the stamp-office for such supplies of the stampt paper, prescribed in Sections* 17. *and* 18, *Regulation VI.* 1797, *Section* 6, *Regulation X.* 1797, *or any part of the present regulation, as may be hereafter required for the use of the courts of judicature within their respective collectorships, and of the pleaders and parties in such courts.*

Courts who have charge of the stampt paper described in the preceding section to continue to dispose of it till the 30th instant, when they are to deliver the residue to the collectors.

XIV. The courts of judicature, who have now the charge of the stampt paper described in the preceding section, are to continue to dispose of the same as heretofore, till the 30*th of the present month; on which date they are to deliver over any residue of paper in their possession to the collectors of their respective jurisdictions, or to the agents who may be appointed by them for the disposal of the paper; and the collectors are to give receipts for all paper so delivered to them, which are to be forwarded by the several courts to the superintendent of the stamp-office.*

Collectors to appoint an agent for the sale of stampt paper, at each court in their districts.

XV. That the pleaders, and parties attending the several courts of judicature, may be at all times readily supplied with any stampt paper for which they may have occasion, the collectors shall appoint an agent for the sale of stampt paper, at each of the courts within their respective collectorships, (including the courts of Sudder Dewanny Adawlut and Nizamut Adawlut, at which an agent is to be appointed by the collector of Calcutta,) and shall be careful to furnish such agent at all times with a sufficient supply of paper of every description.

To allow such agents an adequate compensation.

The collectors are to allow such agents a compensation for their trouble and responsibility, and are authorized to draw a commission of ten per cent. upon the gross sale produce of the paper disposed of by themselves or by their agents, under the provisions contained in Sections 10. *and* 11. *of this regulation, which are hereby extended to all stampt paper of whatever description, which may be disposed of by the revenue collectors or their agents, after the* 30*th of the present month, (that supplied to paupers excepted,) in all cases where there may be no provision to the contrary in this or any other regulation.*

Section 11. *extended to every description of stampt paper, after* 30*th instant.*

Stampt paper to be supplied to paupers.

XVI. That the courts of judicature may be furnished with a supply of stampt paper for the use of paupers, to whom the duty may be remitted under Section 13, *Regulation X.* 1797, *the agents on the part of the collectors appointed to attend the several courts, are, on the requisition of the judge or register, to furnish any paper that may be required for this purpose; and the receipt of the judge or register, for the paper so supplied, shall be a sufficient voucher to the collector for entering the same in his accounts.*

Plea of poverty not to be admitted without evidence.

The judges and registers of the several courts, however, in the exercise of the discretion vested in them by Section 13, *Regulation X.* 1797, *are not to admit the plea of poverty, without some evidence, in addition to the oath of the party, of his real inability to pay the stamp duty;*

In what cases the courts are to recover the stamp duty on paper supplied to paupers.

and in the event of a pauper, who may have been supplied with stampt paper obtaining a judgment in his favor, with costs, or of the costs of a pauper becoming payable under any of the provisions contained in Regulation XLVI. 1793, *or any other regulation, the courts of justice are to recover the stamp duty upon any paper supplied to such pauper, and cause the same to be paid to the collector, from whom the paper may have been received. The collector's receipt is to be taken for all sums so paid to him; and to be kept with the records of the court, or transmitted to the presidency with the quarterly accounts of the judges, as may be directed.*

Agents to supply the courts with stampt paper for copies of decrees, &c. &c.

XVII. The agents on the part of the collectors, who may be appointed under Section 15. *of this regulation, to supply the courts of justice with stampt paper, shall also, on the requisition of the judge or register of the court, furnish any stampt paper that may be required for copies of decrees, which by Section* 26, *Regulation IV.* 1793, *are ordered to be prepared and tendered to the parties within ten days after the same may be passed; or for any orders or proceedings of court, of which copies may be directed to be prepared for the use of the parties. But as all such paper (under the provision for paupers made by the preceding section) will be liable to the payment of the prescribed stamp duty, the registers of the several courts are to be careful that the same is levied and paid to the collector's agent, whenever the copies of decrees, orders, or proceedings, so prepared, may be delivered*

Registers to be careful that the duty on such paper is levied.

livered to the parties or their vakeels. *In consideration of the greater durability of English paper, it is directed that all decrees of the* zillah *and city courts, the provincial courts of appeal, and the court of Sudder Dewanny Adawlut, shall be written upon paper of English manufacture, to bear the highest rate of duty specified in clause second, Section* 18, *Regulation VI.* 1797, *as soon as the several courts can be supplied with the same; and the collectors are to make the necessary application to the superintendent of the stamp-office for this purpose. The regulations requiring that authenticated copies of all decrees be prepared for delivery to the parties, they are to be held liable (paupers excepted) to the payment of the established duty on the stampt paper used for the copies of decrees so prepared for them, whether they shall attend to take out the same or otherwise; and the courts are to enforce payment accordingly. The same principle is to be applied to any copies of orders or proceedings which a party may be required to take, and which may be prepared on stampt paper in consequence; but not to any other copies of orders or proceedings which the parties are not required to take, and which they may not apply for. When the parties or their* vakeels, *make application to the courts for any copies of judicial papers, which are not required by the regulations to be prepared for them, they are themselves to provide the requisite stampt paper in the first instance, and their application shall not otherwise be complied with.*

Decrees, &c. &c. of courts to be written on English paper to bear the highest rate of duty.

Parties held liable (paupers excepted) to the payment of the duty on stampt paper used for decrees, &c. &c. required to be taken by them, whether they apply for the same or not.

Parties themselves to provide the stampt paper, when applying for copies of judicial papers not required to be taken by them.

XVIII. The general terms of clause fourth, Section 18, *Regulation VI.* 1797, *having been understood to imply that all copies whatever of judicial papers, whether furnished to individuals, or made for records of court, or for transmission to the Board of Revenue, collectors, or other public officers, must be alike written upon stampt paper, it is hereby declared, that it was not intended by the above section to require any copies of judicial papers to be made upon stampt paper, excepting such as might be furnished to the parties in causes, their* vakeels, *or other persons, at their application, or in consequence of any regulation requiring them to take such copies, as stated in clause first of the section above mentioned. Under this explanation, it will not be necessary in future to use stampt paper for any abstracts or copies, transmitted by the courts of judicature to the Board of Revenue, or collectors, or to the superior courts, or Governor General in Council; nor will it be requisite that the copies of decrees prepared by the courts to remain with their own records, should be written upon stampt paper, though it is directed that unstampt English paper be used for such copies of decrees, of the same size and description with that which may be stamped for the copies of decrees to be delivered to the parties.*

Clause fourth, Section 18, *Regulation VI.* 1797, *explained.*

Stampt paper for copies, &c for transmission to the Board of Revenue, &c. &c. not to be used in future.

Unstampt English paper to be used for copies of decrees for record.

XIX. In cases of appeal from the judgments of the court of Sudder Dewanny Adawlut to the King in Council, the two copies of proceedings required by Section 5, *Regulation XVI.* 1797, *for transmission to his Majesty in Council, are to be prepared on stampt paper, at the expence of the appellant (paupers excepted) both with respect to the charge incurred in making such copies, and the stamp duty payable upon the paper used for the same. Any copies of proceedings in such cases furnished to the appellant and respondent as authorized by Section* 5, *Regulation XVI.* 1797, *are also to be made on stampt paper, subject to the provision contained therein respecting the expence, which is to include the stamp duty, and to be paid by the parties to whom such copies may be furnished. The copies of the proceedings of the Sudder Dewanny Adawlut in the above cases are to be made on English paper, bearing the highest rate of duty, specified in clause second, Section* 18, *Regulation VI.* 1797. *It was not intended by this regulation, that the English proceedings of the court of Sudder Dewanny Adawlut should be copied on stampt paper in any other cases except the foregoing: but all copies or translations of the proceedings of the Sudder Dewanny Adawlut, which may be furnished to any person at his own application, or in consequence of any regulation requiring him to take the same, are to be written on the stampt paper described in the above section, and considered liable to all the provisions contained therein.*

Copies of proceedings in appeals from the Sudder Dewanny Adawlut, to be prepared on stampt English paper, bearing the highest rates of duty.

Section 18, *Regulation VI.* 1797, *explained.*

XX. A reference has been made by some of the courts of justice to ascertain, whether the petitions of plaint in suits referrible to the native commissioners empowered to act as referees under Regulation XL. 1793, *are required by Section* 17, *Regulation VI.* 1797, *to be written on stampt paper. These plaints being originally presented to, and referred from,*

Section 17, *Regulation VI.* 1797, *explained.*

from, the zillah *and city courts, they are required, in common with all other petitions of plaint preferred to the* zillah *and city courts, to be written on stampt paper, under the provisions contained in Section* 17, *Regulation VI.* 1797; *but after such causes shall have been referred to the commissioners, the subsequent pleadings delivered to them are not required to be written upon stampt paper, by the above section, the provisions in which are limited to the* zillah *and city courts, (including the suits referrible to the registers of these courts,) the provincial courts of appeal, and the court of Sudder Dewanny Adawlut. It is further hereby explained, that in cases of appeal to the* zillah *and city courts from the decisions of the native commissioners, the exhibit fees prescribed by Section* 5, *Regulation VI.* 1797, *are meant to be taken on the exhibits delivered upon the trial of the appeal only; not on the exhibits delivered on the original trial before the native commissioner.*

Rates of stamp duty payable under clauses fourth, and fifth, Section 17, *Regulation VI.* 1797, *not affected by Regulation XII.* 1797, *and Regulation V.* 1798.

XXI. By clauses fourth and fifth, Section 17, *Regulation VI.* 1797, *all pleadings in the civil courts of judicature are declared liable to a stamp duty, of either one or two rupees, according as the cause to which they relate may, or may not be appealable to the Sudder Dewanny Adawlut. At the time the above regulation was enacted, all causes for value exceeding one thousand sicca rupees, were appealable to the Sudder Dewanny Adawlut, but subsequently thereto by Regulation XII.* 1797, *and Regulation V.* 1798, *all decisions passed by the provincial courts of appeal, whether for money or other personal property, or for real property, have been declared final to the amount of five thousand sicca rupees. This limitation of appeals to the Sudder Dewanny Adawlut was not intended to affect the rates of stamp duty, payable under clause fourth and fifth, Regulation VI.* 1797, *and it is accordingly hereby declared, that after the receipt of the present regulation in the several courts of justice, a stamp duty of either one or two rupees shall be paid on the prescribed paper for pleadings, according as the cause in which they may be filed shall be for a sum or value not exceeding the sum of one thousand sicca rupees, or exceeding that amount, without any reference to the limitation of appeals to the court of Sudder Dewanny Adawlut.*

Sections 5, 6, *and* 7, *Regulation VI.* 1797, *explained.*

XXII. By Sections 5, 6, *and* 7, *Regulation VI.* 1797, *an exhibit fee is established on every exhibit, which may be filed in the* zillah *and city courts of* dewanny adawlut, *the provincial courts of appeal, and the court of Sudder Dewanny Adawlut, in addition to the plaint, answer, reply, and rejoinder. This limitation was not meant to subject supplementary pleadings, or petitions delivered by the parties or their* vakeels *upon stampt paper, to the payment of the exhibit fee; but such fee is to be levied upon all documents whatever, exhibited in evidence of any fact relating to civil causes, including* vakalutnamahs *which have been declared liable to the prescribed fee, as being exhibited by the parties in evidence of the appointment of pleaders in such causes.*

On what documents exhibit fees are to be levied.

Section 8, *Regulation X.* 1797, *rescinded.*

XXIII. It having been deemed expedient that the stamp duty upon complaints for petty offences punishable by the zillah *and city magistrates, which was established by Section* 6, *Regulation X.* 1797, *when such complaints might be preferred to the magistrate, or brought before him by the police* darogahs *or* cutwals, *should be extended to the same complaints, when preferred to the police officers in the first instance, Section* 8, *Regulation X.* 1797, *is hereby rescinded; and it is required that all complaints of the above description, viz. for abusive language, calumny, inconsiderable assaults or affrays, or other petty offences, which the magistrates are empowered to determine without reference to the courts of circuit, shall, after the promulgation of this rule, be written upon the stampt paper described in Sections* 6. *and* 7, *Regulation X.* 1797, *and bearing a duty of eight annas per roll or sheet, whether the same be preferred, in the first instance, to the* zillah *or city magistrate; or to the police* darogahs *or* cutwals; *or to the* tehsildars *who have the charge of the police in the province of Benares. No* darogah, cutwal, *or* tehsildar, *shall receive any such complaint which may not have been written upon such stampt paper, under penalty of immediate dismission from office; and the plaint so received shall not be heard or proceeded upon. Further, if any person, with a view to evade the prescribed duty, shall wilfully misrepresent the nature or circumstances of any offence complained of, so as to make it appear not within the description of offences the petitions in which are required to be written on stampt paper, and it shall afterwards be found, on investigation of the case, that the complaint ought to have been preferred on stampt paper, the party*

On what stampt paper complaints for petty offences are to be written.

What duty to be paid in such cases, whether the petitions be preferred to the magistrates or police officers.

Penalty to police officers for receiving complaints on unstampted paper. Plaint not to be heard.

What penalty persons misrepresenting an offence to evade the duty are liable to.

guilty of such misrepresentation shall be compelled to pay a penalty equal to ten times the amount of the stamp duty, which would have been payable by him; or, in the event of his inability to pay the same, shall be otherwise punished as the magistrate, within the general powers vested in him, may judge proper on consideration of all the circumstances of the case.

Clause ninth, Section 17, Regulation VI. 1797, to be applied to petitions preferred for registry of deeds, &c. &c. on receipt of this regulation.

XXIV. All miscellaneous petitions and applications, presented to the several courts of judicature, are directed by clause ninth, Section 17, Regulation VI. 1797, to be considered as pleadings, and to be written upon stampt paper accordingly under the rules contained in that section. It is further hereby declared, that the above clause shall be applied after the receipt of this regulation, to all petitions or applications preferred to the registers of the zillah *and city* dewanny adawluts *for the registry of deeds, or for any other purpose, under Regulation XXXVI. 1793, extended to Benares by Regulation XXVIII. 1795: and also that all copies of deeds furnished by the registers under the above regulation, shall be written on the law papers described in Section 5. of the present regulation, after the date fixed by Section 2. for the operation thereof. The stampt paper for this purpose is to be supplied by the party who may desire to be furnished with such copies.*

On what paper copies of deeds furnished under Regulation XXXVI. 1793, are to be written.

What party to supply the stampt paper.

Rates of duty to be paid on application to revenue officers.

XXV. All petitions or applications to the Board of Revenue, or to the collectors of revenue, or other revenue officers, being covenanted servants of the Company, for a division of estates, settlement of revenue, or any other matter within the cognizance of the revenue department, shall after the receipt of this regulation, be written upon stampt paper bearing the same rates of duty as those fixed by Section 20, Regulation VI. 1797, for copies of revenue papers, viz. one rupee; eight annas; four annas; or two annas: and subject to all the provisions contained in that section; which as far as respects the copies of papers required to be written on stampt paper, is to be construed in the same manner as has been already explained, with respect to the copies of judicial papers, viz. that the copies furnished to individuals at their application, or in consequence of any regulation requiring them to take such copies, are alone required to be written on stampt paper, as stated in clause first, of the section above mentioned. No petition, which may be written upon any other than the prescribed stampt paper, shall be hereafter received and filed by any officer of the Board of Revenue, or by any collector or other revenue officer being a covenanted servant of the Company, under the penalty specified in the fifth clause of the section and regulation above mentioned. Provided, however, that if any person desirous of presenting a petition to the Board of Revenue, or to a collector, or other revenue officer, shall declare on oath his inability to pay the prescribed stamp duty, and shall adduce evidence in proof thereof, he shall be furnished with the requisite stampt paper without paying any duty thereupon; and the collector, or other officer, shall enter the same in his accounts under such head as may be prescribed to him. The secretary to the Board of Revenue, and the several collectors are to apply to the superintendent of the stamp office for any paper which may be required under this section; and the collectors are to dispose of the same under the provisions contained in Sections 10. and 11. of this regulation. The secretary to the Board of Revenue is also authorized to dispose of any paper which may be furnished to him, under similar provisions; as well as all other revenue officers who may at any time be entrusted with the disposal of stampt paper; and it is expected that they will in consequence pay strict attention to the duty assigned them; as well as exert themselves to render the stamp tax as productive as possible, by using every endeavour to prevent the evasion of it.

Petitions written on unstamped paper not to be received by any such officers.

Penalty.

Exception in case of paupers.

Secretary to the Board of Revenue and collectors to apply to the superintendent for stampt paper.

Under what provisions secretary to the Board of Revenue, collectors, &c. &c. are to dispose of it.

What additional penalties judicial and revenue native officers filing unstampted documents are liable to.

XXVI. In addition to the penalties prescribed by Sections 17, 18, and 20, Regulation VI. 1797, it is hereby provided, that any judicial or revenue native officer, who may hereafter file in any court of justice, or in the office of any collector or other revenue officer, any pleading, petition, or other document required to be written upon stampt paper, which may not have been written on the prescribed stampt paper; or who shall furnish a copy of any judicial or revenue paper, or proceeding required to be written upon stampt paper, on any other paper than the prescribed stampt paper, shall, besides dismission from office, as prescribed by Regulation VI. 1797, be liable to the payment of a fine to Government equal to ten times the amount of the stamp duty which would have been payable if the prescribed stampt paper had been used for such pleading, petition, document, or proceeding.

Mode of recovering penalty. Section 23, Regulation VI. 1797, applicable to the stampt paper prescribed in this regulation.

ing. Such penalty to be recoverable by a summary process, in the zillah *and city courts of* dewanny adawlut *under the provisions contained in clause third, Section* 23, *Regulation VI.* 1797 *; the whole of the provisions in which section are also declared applicable to the stampt paper prescribed by any part of the present regulation.*

Collectors, &c. &c. to prosecute for the recovery of penalties.

Share to informer.

Collectors, &c. to be allowed commission on amount recovered.

XXVII. The collectors, and other officers, entrusted with the disposal of stampt paper, are authorized and required to prosecute for the recovery of all penalties which may be incurred by an evasion of the stamp duties prescribed by Regulations VI. and X. 1797, *or any part of the present regulation ; and if any information shall have been given whereby the fraud may have been discovered, a moiety of the amount recovered shall be paid to the informer. The collector or officer who may prosecute in such cases, shall also draw his commission of ten per cent. on the amount recovered, without any deduction for the moiety paid to the informer.*

A. D. 1803. REGULATION XLIII.

A REGULATION *for establishing Fees on the Institution and Trial of Suits; and for requiring all Law Papers in the civil Courts, and certain Complaints punishable by the Magistrates, to be written on stampt Paper; and for levying a Per-centage on the Fees of the authorized Pleaders in the Courts of civil Judicature, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company.*—PASSED *by the Governor General in Council, on the* 24*th March* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

Preamble.

THE Governor General in Council, with a view to discourage the preferring of litigious complaints, and the filing of superfluous exhibits, and the summoning unnecessary witnesses, has resolved to establish certain fees on the institution and trial of suits; and likewise to establish stamp duties on all pleadings in the courts of civil judicature, and on all copies of papers furnished by the said courts; and on the *sunnuds* of appointment granted to *causies*, and authorized pleaders in the courts of judicature, with a per-centage on the fees paid to the latter. The Governor General in Council having also deemed it advisable that certain complaints punishable by the magistrates, should be required to be written on stampt paper, in order to discourage the numerous petty complaints liable to be preferred, or brought before the magistrates, from litigious or other improper motives; the inquiry into which, would not only occupy a great proportion of their time, but might often occasion considerable expense and vexation to the parties complained against; the following rules have accordingly been enacted.

Period from which this regulation shall take effect.

II. The several rules, contained in this regulation, shall take effect from the first day of January, 1804, inclusive.

Fee of one anna in the rupee to be paid on the institution of suits before the munsiffs.

III.* First. *The native commissioners vested with the powers of* munsiff *under Regulation XVI.* 1803, *shall levy from the plaintiff, in every suit that may be preferred to them in the first instance, a fee of one anna in the rupee, and no more, on the amount of the money, or the value of the personal property, which may constitute the subject of the suit.*

Suit not to be entertained until the fee is paid.

Second. *The* munsiffs *shall not entertain any such suits, until the prescribed fee shall have been first paid.*

Munsiff *to record the receipt.*

Third. *The* munsiffs *shall endorse on the petition of complaint, the amount of the fee which may be so received by them, and the date of the receipt of it, and subscribe the endorsement with their signature; and they shall also state the amount, after the particulars of the decision of the suit, in the third column of the monthly report which they are required to transmit to the judge in their capacity of* munsiff, *by Section* 13, *Regulation XVI.* 1803.

* This section is rescinded by Section 2, Regulation XXIII. 1814.

The fees so received to be transmitted monthly to the judge.

Fourth. *The* munsiffs *shall transmit to the judge of the* zillah *in which they may be employed, an exact monthly statement of all sums levied and received by them, on account of the above fee, upon suits instituted before them in their capacity of* munsiffs; *and shall at the same time remit the amount of the fees so received by them in the preceding month. The* zillah *judges shall credit in their public accounts, the whole of the institution fees so remitted to them; and on inspection of the monthly report of causes decided by the* munsiffs, *shall pay to them the amount of the institution fee received upon all suits determined by them, on investigation of the merits; or depending before them, when adjusted by* razeenamahs *of the parties.*

Head commissioners to receive a compensation of one anna in the rupee on suits decided by them, or adjusted by razeenamahs.

Provisions for further allowance when necessary.

Fifth. *As a compensation to the head native commissioners who may be appointed under Regulation XVI.* 1803. *for their trouble, and for the expense of such establishment as may be necessary for the discharge of their official duties, on their passing a decision upon the merits of any suit referred to them, or upon any suit depending before them being adjusted by* razeenamahs *of the parties, they shall receive from the* zillah *court the fee of one anna per rupee, paid on the institution of such suit. If in any instance, this allowance shall be found insufficient for the above purposes, the Governor General in Council, on the representation of the* zillah *judge, and at the recommendation of the court of Sudder Dewanny Adawlut, will sanction such addition thereto, as may appear requisite for the encouragement of well qualified persons to hold the office of head native commissioner, and to perform the duties of it with diligence and fidelity.*

Fees not receivable on suits dismissed.

But such fee shall not be received upon any suit which may be dismissed upon non-attendance of the plaintiff, or upon any other ground of nons uit or default, without a determination upon the merits of the case, or an adjustment by razeenamahs *of the parties.*

Institution fees to be paid on suits submitted to the arbitration of native commissioners in the capacity of arbitrators.

Sixth. *Where a suit may be submitted by the parties to the arbitration and decision of a native commissioner, in conformity to Section* 8, *Regulation XVI.* 1803, *without a previous application to the court of* adawlut, *the commissioner (unless he shall consent to arbitrate the cause so submitted to him without receiving any compensation, which in that case, is to be noted on the back of the petition of plaint, under the commissioner's signature,) is authorised to levy from the plaintiff, the institution fee of one anna in the rupee;*

Commissioner to be entitled to the fee.

and under the provisions contained in clauses first, second, and third, where the institution fee may be so levied by a native commissioner in his capacity of arbitrator, he shall account for, and remit the same to the zillah *court; and shall receive from that court the amount of the fee paid upon all suits determined by him on investigation of the merits, or depending before him when adjusted by* razeenamahs *of the parties.*

Fees to be paid on suits preferred to the zillah *courts.*

Courts not to file the petitions until the fees are paid.

Fees on suits for money or personal property.

IV.* First. *The following fees shall be paid by plaintiffs on the institution of suits in the* zillah *courts; and the courts are not to file any petition of complaint, until the fees hereafter prescribed shall have been first paid.*

Second. *In suits for money, or the value of personal property:*

On sums not exceeding two hundred rupees, at the rate of one anna per rupee.

On sums above two hundred, and not exceeding one thousand rupees, the fees are to be paid on two hundred rupees of the amount, as above prescribed for that sum, and at the rate of four per cent. on the remainder.

On sums above one thousand, and not exceeding five thousand rupees, the fees are to be paid on one thousand rupees of the amount, as above prescribed for that sum, and at the rate of three per cent. on the remainder.

On sums above five thousand, and not exceeding twenty-five thousand rupees, the fees are to be paid on five thousand rupees of the amount, as above prescribed for that sum, and at the rate of two per cent. on the remainder.

On sums above twenty-five thousand, and not exceeding fifty thousand rupees, the fees are to be paid on twenty-five thousand rupees of the amount, as above prescribed for that sum, and at the rate of one per cent. on the remainder.

On sums above fifty thousand rupees, the fees are to be paid on fifty thousand of the amount, as above prescribed for that sum, and at the rate of half per cent. on the remainder.

* Sect. 4. to 26. are rescinded by Section 2, Regulation I. 1814.

To obviate the trouble of minute calculation, where the sum may be in rupees, and fractions of rupees, the fractions are to be rejected in calculating the fees.

Third. *In suits for* malguzaree *lands, (land paying revenue to Government), fees are to be levied from the plaintiff on the amount of the annual* jumma *payable from the land to Government, at the rates and under the rules specified in clause second.*

Fees on claims to malguzaree *lands.*

Fourth. *In suits for* lakheraj *land, (land held exempt from the payment of revenue to Government,) fees are to be paid by the plaintiff at the rates, and under the rules specified in clause second, on ten times the amount of the annual produce of the land, which is to be estimated according to the rule prescribed in Section* 3, *Regulation III.* 1803.

Fees on claims to lakheraj *land.*

Fifth. *In suits for houses, tanks, gardens, or other real property, not being land of the descriptions specified in the two preceding clauses, fees are to be paid by the plaintiff on the estimated value of the property, at the rates, and under the rules specified in clause second.*

Fees on claims to real property, not being malguzaree *or* lakheraj.

Sixth. *The register by whom any suit may be determined on investigation of the merits of the case, or before whom a suit may be depending, when adjusted by* razeenamahs *of the parties, shall be entitled to receive a moiety of the fee paid upon the institution of such suit. But this shall not entitle a register to receive any part of the institution fee upon suits dismissed by him, on non-attendance of the plaintiff, or for any other ground of nonsuit or default, without a determination of the merits of the case, or an adjustment by* razeenamahs *of the parties. Where an acting register may be appointed during the absence of the register of a* zillah *court, or during a vacancy of the office of register, such acting register shall be entitled to receive the proportion of the institution fee allowed by this regulation, upon all suits determined by him, on investigation of their merits, or which may be depending before him, when adjusted by* razeenamahs *of the parties.*

Registers to receive a moiety of the institution fee upon suits determined by them.

Acting registers to receive the like proportion.

Seventh. *The fees which shall be collected under this section, on suits which may be referred to the commissioners for decision, in their capacities of referees* (ameens), *or arbitrators* (salisan), *under Regulation XVI.* 1803, *shall be paid by the courts to the commissioner by whom the suits may be determined, or before whom they may be depending, in the event of the parties adjusting them by* razeeanmahs, *as a compensation for their trouble, and an indemnification for the expense which they may incur in the discharge of the duties of their office; but no fee shall be payable, on any suit which may be dismissed on non-attendance of the plaintiff, or upon any other ground of nonsuit or default, without a determination of the merits of the case, or an adjustment by* razeenamahs *of the parties.*

Commissioners in their capacity of referees and arbitrators to receive from the court the fees levied under this section on suits determined before them.

Eighth. *No institution fee shall be levied upon appeals instituted under clause twelfth, Section* 12, *Regulation IV.* 1803.

Exception.

V. First. *The following fees shall be exacted by the* zillah *courts on the trial of suits tried in the first instance by the judge of the* zillah *courts, or by their registers.*

Fees to be paid on the trial of suits in the zillah *courts, or before the registers of those courts.*

In suits for money, or personal property, not exceeding in amount or value two hundred sicca rupees; or for lakheraj *land, the annual produce of which shall not be above twenty sicca rupees; or for* malguzaree *land, the annual* jumma *payable from which to Government shall not exceed two hundred sicca rupees; or for other real property, the estimated value of which shall not be above two hundred sicca rupees:—*

On every exhibit which may be filed in addition to the plaint, answer, reply, and rejoinder, ... *eight annas.*

For every witness who may be summoned, or ordered to be examined on commission, ... *eight annas.*

In suits for money, or property, the amount, value, annual jumma, *or annual produce of which may exceed that above specified, but which shall not exceed the sum of one thousand sicca rupees:—*

On every exhibit which may be filed in addition to the plaint, answer, reply, and rejoinder, ... *one rupee.*

For every witness who may be summoned, or ordered to be examined on commission, ... *one rupee.*

In suits for money or property, the amount, value, annual jumma, *or annual produce of which shall exceed the sum of one thousand sicca rupees :—*

On every exhibit which may be filed in addition to the plaint, answer, reply, and rejoinder, ... *two rupees.*

For every witness who may be summoned, or ordered to be examined on commission, ... *two rupees.*

When the fees levied under this section are to be paid.

Second. *The fees to be levied under this section, are to be paid on the exhibits being presented to be filed, or the summonses or commissions for the attendance, or the examination of the witnesses being applied for; and the exhibits shall not be filed, nor the summonses or commissions issued, until the fees be first paid.*

Fees to be paid on the institution and trial of appeals from the decision of the native commissioner and the register.

VI. First. *In appeals to the judges of the* zillah *courts, from the decisions of the native commissioners appointed under Regulation XVI.* 1803, *in their capacities of referees, arbitrators,* munsiffs, *or head commissioner; and from decisions passed by the register under Regulation XII. fees shall be levied on the institution of the appeal and on the trial of it, at the rates, and under rules and restrictions similar to those prescribed in Sections* 4. *and* 5; *but the exhibit fees prescribed by Section* 5, *shall be taken on the exhibits delivered on the trial of the appeal only, and not on the exhibits delivered on the original trial before the commissioners.*

Persons desirous of appealing, who shall not pay the fees and present their petition of appeal within the limited time, to forfeit their right to appeal.

Second. *To prevent misconstruction, it is declared, that if an appellant shall present a petition of appeal to the court, or to the register, (if the decree with which the party may be dissatisfied shall have been passed by the register,) and the judge or register, in conformity to the rule prescribed in clause first, Section* 4, *respecting petitions of complaint preferred in the first instance to the* zillah *court, shall refuse to file the petition, in consequence of the petitioner not having paid the fees, and he shall not both pay the fees and present the petition before the elapse of the time limited for filing petitions of appeal, his having presented the petition, without the fees, before the expiration of the limited time for appealing, shall not be considered as preserving to him his right of appeal, but his appeal shall be rejected; unless the judge shall deem it proper to admit the appeal, under the discretionary power vested in him by Section* 18, *Regulation XVI.* 1803, *or clause second, Section* 10, *Regulation XII.* 1803, *according as the decision appealed from may have been passed by a native commissioner, or by a register.*

Fees to be levied on appeals, and on suits tried in the first instance, in the provincial court of appeal, and the Sudder Dewanny Adawlut.

VII. In appeals which may be preferred to the provincial court of appeal, from the decisions of the zillah *courts; and in appeals which may be presented to the Sudder Dewanny Adawlut, from the decisions of the provincial court of appeal; and in suits which may be tried in the first instance in the provincial court of appeal, or in the Sudder Dewanny Adawlut; the provincial court of appeal, and the Sudder Dewanny Adawlut respectively shall levy fees on the institution of the appeals or suits, and also on the trial of the appeals or suits, at the rates, and under rules and restrictions similar to those specified in Sections* 4. *and* 5, *and clause second, Section* 6.

By whom the fees directed to be levied in the preceding sections on the institution of suits or appeals are to be ultimately paid.

VIII. First. *The fees directed to be collected in the preceding sections, on the institution of suits or appeals, are to be added by the court, or commissioner, before whom the suits or appeals may be tried, to the costs that may be awarded against the party cast, or, in cases from a consideration of the circumstances of which the courts or commissioners may deem it proper so to do, they may order the fees to be borne by the parties respectively, in such proportions as they may consider equitable.*

By whom the fees on exhibits, and summonses for witnesses, and orders for the examination of them, shall be ultimately paid.

Second. *The fees directed to be levied on exhibits, and on summonses or commissions for the attendance or examination of witnesses in suits and appeals, shall be invariably specified, in the decrees, with the other costs, and the amount of them shall be charged to the party cast, or to the parties respectively, in such proportions as the courts may deem equitable, on a consideration of the circumstances of the case.*

Paupers may be exempted from the payment of fees under the rules herein specified.

IX. In cases of paupers, the Sudder Dewanny Adawlut, the provincial court of appeal, and the zillah *courts, are empowered to dispense with the payment of the fees directed to be levied in the preceding sections, under rules and restrictions similar to those prescribed in Regulation XIV.* 1803, *regarding paupers, who are unable to plead their own causes, or to find the securities therein required for the payment of the fees of the* vakeels.

Commissioners,

Commissioners, in their capacity of munsiffs, *are empowered to dispense with the exaction of the fees in suits instituted before them in the first instance, under the rules and restrictions prescribed to the courts in this section.*

Munsiffs may dispense with the exaction of fees.

X. Fees, calculated at the rates of the fees required to be paid on exhibits by Section 5, *according to the property to which it may relate, shall be paid on every exhibit delivered to be filed of record, accompanying or referring to any miscellaneous petition or application not immediately forming part of the proceedings, in any suit or appeal depending before the court, which may be presented to the court of Sudder Dewanny Adawlut, or provincial court of appeal, or* zillah *court; and until the fee be first paid, the exhibits shall not be filed; unless in consideration of the poverty of the person presenting the petition, on application, the courts shall deem it proper to dispense with the payment of the fee, in which case they are empowered to remit it.*

Fees to be exacted by the Sudder Dewanny Adawlut, the provincial and zillah courts, on exhibits accompanying or relating to miscellaneous petitions or applications.

XI. The exhibit fees as established under Sections 5, 6, *and* 7, *on every exhibit which may be filed in the* zillah *courts, the provincial court of appeal, and the court of Sudder Dewanny Adawlut, in addition to the plaint, answer, reply, and rejoinder, shall not be construed to subject supplementary pleadings, or petitions delivered by the parties, or their* vakeels, *upon stampt paper, to the payment of the exhibit fee; but such fee is to be levied upon all documents whatever, exhibited in evidence of any fact relating to civil causes, including* vakalutnamahs *which have been declared liable to the prescribed fee, as being exhibited by the parties in evidence of the appointment of pleaders in such causes.*

Supplementary pleadings or petitions not liable to any exhibit fee.

XII. The office for the general issue of stampt paper, and for keeping the accounts of the same, shall be held at Calcutta. The officer in charge of the office shall be styled "superintendent of the stamps." The superintendent shall not issue any stampt paper from his office, excepting on a written application from the officers, expressly authorized to apply to him by the regulations, specifying the number and description of the stampt rolls, or sheets required. The officers, so authorized, are to make timely applications to the stamp-office for supplies of stampt paper, that the public business, or that of individuals, may not suffer interruption from the want of it.

Office for the issue of stampt paper to be held at Calcutta.

Designation of the officer.

To whom the superintendent may issue stampt paper.

XIII. First. *Every petition, answer, reply, and rejoinder, or supplement to the said pleadings, which may be presented to any* zillah *court, or to the provincial court of appeal, or to the Sudder Dewanny Adawlut, whether in suits originally instituted in the said courts respectively, or brought in appeal, shall be written on stamp paper, of a certain size and description; for every roll, or part of a roll expended in writing of which, the following rates, to be specified in the stamps affixed to the paper, shall be paid.*

All pleadings in the courts of civil judicature to be written on stamp paper.

Second. *In suits for money or personal property, not exceeding in amount or value one hundred sicca rupees; or for* lakheraj *land, the annual produce of which shall not be above ten sicca rupees; or for* malguzaree *land, the annual* jumma *payable from which to Government shall not exceed one hundred sicca rupees; or for other real property, the estimated value of which shall not be above one hundred sicca rupees,.....four annas.*

Rate of the stamp duties.

Third. *In suits for money or property, the amount, value, annual* jumma, *or annual produce of which, may exceed that specified in the preceding clause, but which, if for money or personal property, shall not exceed two hundred sicca rupees; or if for* lakheraj *land, the amount of the produce of which shall not be above twenty sicca rupees; or if for* malguzaree *land, the annual* jumma *payable from which to Government shall not exceed two hundred sicca rupees; or if for other real property, the estimated value of which shall not be above two hundred sicca rupees,.....eight annas.*

Fourth. *In suits for money or property, the amount, value, annual* jumma, *or annual produce of which may exceed that specified in the preceding clause, but which shall not exceed the sum of one thousand sicca rupees,.....one rupee.*

Fifth. *In suits for money, or property, the amount, value, annual* jumma, *or annual produce of which shall exceed the sum of one thousand sicca rupees,.....two rupees.*

Sixth. *The stamps respectively shall have an inscription, to the following effect, in the Persian and Bengal languages and characters, and in the Hindoostanee language and Nagree character:*

Inscription on the stamps.

Pleadings ..... *"four annas,"*
or "eight annas,"
or "one rupee,"
or "two rupees,"

Stamp not to be evidence of the value of the property claimed.

Seventh. *In case of any question regarding the amount or value of the property claimed, the stamp affixed to any of the pleadings, is not to be considered as any evidence thereof.*

Miscellaneous petitions and applications to be considered as pleadings, and to be written on stampt paper.

Exception in favour of paupers, without observing the rules in Regulation XIV. 1803.

Eighth. *All miscellaneous petitions and applications being of the nature of those described in Section* 10, *shall be considered as pleadings; and shall be written on stampt paper accordingly, under the rules contained in this clause. In cases where it may appear to the Sudder Dewanny Adawlut, or to the provincial court of appeal, or to any* zillah *court, that parties presenting miscellaneous petitions and applications are unable, from poverty, to pay the stamp duty charged on the paper on which they are required to be written, or on the paper on which copies of the orders on such petitions or applications may be written under Section* 15, *the said courts, respectively, are empowered to remit such duties, without observing the rules and restrictions prescribed in Regulation XIV.* 1803, *in like manner as they are empowered to remit the fees on any exhibits accompanying such petitions or applications by Section* 10. *of this regulation. The judges and registers, however, in the exercise of the direction thus vested in them, are not to admit the plea of poverty, without some evidence, in addition to the oath of the party, of his real inability to pay the stamp duty; and in the event of a pauper, who may have been supplied with stampt paper, obtaining a judgment in his favour, with costs, or of the costs of a pauper becoming payable under any of the provisions contained in Regulation XIV.* 1803, *or any other regulation, the courts of justice are to recover the stamp duty upon any paper supplied to such pauper, and cause the same to be paid to the collector from whom the paper may have been received. The collector's receipt is to be taken for all sums so paid to him; and to be kept with the records of the court, or transmitted to the presidency, with the quarterly accounts of the judges; as may be directed. All miscellaneous petitions or applications, preferred to the registers of the* zillah *courts of* adawlut *for the registry of deeds, or for any other purpose, under Regulation XVII.* 1803, *and all copies of deeds furnished by the registers under the above regulation, shall be written on stampt paper; which shall be supplied by the party desiring to be furnished with the copies.*

Plea of poverty not to be admitted without some evidence, in addition to the oath of the party.

Cases in which the courts are to recover the stamp duty from paupers.

Petitions for the registry of deeds &c. &c. under Regulation XVII. 1803, *to be presented on stampt paper.*

Penalty for officers and parties filing, or allowing to be filed, pleadings not written on stampt paper.

Ninth. *If any register, or any European, or native officer of a court of judicature shall file, or knowingly allow any person to file, any pleading, excepting such as shall be written on stampt paper, as required by this regulation, he shall be liable to dismission from his office; and the party so illegally filing such pleading shall not be entitled to the benefit thereof, until he shall have paid a penalty of ten times the amount of the price of the stamps, which the court may compute would have been paid on the pleading, had it been written on stampt paper as herein required.*

*Stampt paper (*sunnuds *to* cauzies *and* vakeels *excepted) to be committed to the charge and disposal of collectors, who are to apply for the necessary supply to the superintendent.*

XIV. First. *The disposal of all stampt paper, prescribed for pleadings and petitions in the courts of justice, or for copies of judicial papers, or for complaints punishable by the magistrates, and generally, all stampt paper, (with the exception of the paper for* sunnuds *to* cauzies *and* vakeels, *as described in Section* 18,) *shall be committed to the charge and disposal of the collectors of revenue in the several* zillahs; *who are required to apply to the superintendent of the stamp-office for such supplies of the stamp paper as may be required for the use of the courts of judicature within their respective collectorships, and for the use of the pleaders and parties in such courts; or for such other purposes, as stampt paper may be required by the regulations.*

Cauzies *and* vakeels *to be furnished from time to time with the necessary supplies of stampt paper.*

Second. *In order that the parties in suits, or their authorized* vakeels, *and the* cauzies *of the several courts, may not experience any inconvenience from the want of stampt paper, the collectors shall furnish them on demand, from time to time, with the necessary supplies; the* vakeels *and* cauzies *accounting for the same, in such manner as may be required of them.*

Collectors may distribute stampt paper to agents to dispose of.

Third. *The collectors of the several* zillahs *are authorized to appoint the* cauzies, tehsildars, *and such other persons as they may think proper, to dispose of the several descriptions*

tions of stampt paper; and are directed to appoint a sufficient number of agents for this purpose throughout the several pergunnahs, *or other local divisions of their respective collectorships, to enable the inhabitants to procure at all times with facility the prescribed stampt paper, for any instruments required to be written thereupon. The collectors, from the commission granted to them by the following clause, are to allow the agents so appointed by them for the sale of stampt paper, an adequate compensation for their trouble, and responsibility for any paper transmitted to them, which may be destroyed, damaged, or not be forthcoming after they shall have received charge of it. The amount so allowed, is to be deducted by the agent from his monthly receipts, and the remainder remitted, and accounted for to the collector, at such periods and in such manner, as the latter may direct.*

Compensation to be allowed to such agents.

Fourth. *The collectors of the several* zillahs *are to apply to the superintendent of the stamp-office for the requisite supplies of stampt paper; and as a compensation to them for the disposal of such paper, as well as to defray any expense incurred in the distribution and sale of it, after it shall have reached their respective stations, and also to cover their responsibility for any such paper, transmitted to them, which may be destroyed, damaged, or not be forthcoming after they shall have received charge of it, they shall be allowed a commission of ten per cent. upon the gross sale produce of all such paper, which may be disposed of by them, or by their agents respectively. Such commission, as already stated, is to provide for the compensation to their agents, authorized by the preceding clause, in common with every other charge attending the sale of the paper, after its arrival at the stations of the collectors; but is not meant to include the expense of providing and stamping the paper at the presidency, or of transporting it from thence to the stations of the collectors respectively.*

Collectors to procure the stampt paper from the superintendent, and to be allowed a commission on the sale.

Fifth. *The agents on the part of the collectors, who may be appointed to supply the courts of justice with stampt paper, shall also, on the requisition of the judge or register of the court, furnish any stampt paper that may be required for copies of decrees, which by Section* 27, *Regulation III.* 1803, *are ordered to be prepared and tendered to the parties within ten days after the same may be passed: or for any orders or proceedings of court, of which copies may be directed to be prepared for the use of the parties. But as all such paper (under the provisions for paupers) will be liable to the payment of the prescribed stamp duty, the registers of the several courts are to be careful that the same is levied, and paid to the collector's agent, whenever the copies of decrees, orders, or proceedings, so prepared, may be delivered to the parties, or their* vakeels. *In consideration of the greater durability of English paper, it is directed that all decrees of the zillah courts, the provincial court of appeal, and the court of Sudder Dewanny Adawlut, shall be written upon paper of English manufacture, to bear the highest rate of duty specified in clause second, Section* 15, *as soon as the several courts can be supplied with the same; and the collectors are to make the necessary application to the superintendent of the stamp-office for this purpose. The regulations requiring that authenticated copies of all decrees be prepared for delivery to the parties, they are to be held liable (paupers excepted) to the payment of the established duty on the stampt paper used for the copies of decrees so prepared for them, whether they shall attend to take out the same, or otherwise; and the courts are to enforce payment accordingly. The same principle is to be applied to any copies of orders or proceedings which a party may be required to take, and which may be prepared on stampt paper in consequence; but not to any other copies of orders or proceedings which the parties are not required to take, and which they may not apply for. When the parties or their* vakeels *make application to the courts for any copies of judicial papers, which are not required by the regulations to be prepared for them, they are themselves to provide the requisite stampt paper, in the first instance, and their application shall not be otherwise complied with.*

Agents to supply the courts with stampt paper for copies of decrees.

Registers to be careful that the duty on such paper is levied.

Decrees of courts to be written on English paper, to bear the highest rate of duty.

Parties liable to the duty on stampt paper used for decrees, &c. &c. required to be taken by them, whether they apply for them or not.

Parties to provide the stampt paper when applying for copies of judicial papers not required to be taken by them.

XV. First. *All copies of papers, in whatever language the same may be written, which shall be furnished to any person at his own application, or in consequence of any regulation requiring him to take such copy, by the Sudder Dewanny Adawlut, the provincial court of appeal, or the* zillah *courts, shall be written on rolls, or sheets, of stampt paper of a particular size and description, and no other; and the party to whom such copy may be furnished, shall pay at the rate of one sicca rupee, or eight annas, or four annas, or two annas, respectively; according as may be specified in the stamp affixed to the paper used,*

Copies of all papers furnished by the civil courts of judicature to be written on stampt paper.

Rate of duty to be paid for the stamp.

 for

for every roll or sheet, or part of a roll or sheet so stampt, which may be expended in transcribing such papers.

Inscription on the stamps.

Second. *The stamps to be used for the rolls or sheets, shall have respectively an inscription to the following effect, in the Persian and Bengal languages and character, and in the Hindoostanee language and Nagree character.*

Copy of judicial papers..... "one rupee,"
or "eight annas,"
or "four annas,"
or "two annas."

Penalty for officers of the courts allowing copies to be furnished except on stampt paper.

Such copies to be invalid until the party shall pay a fine of ten times the amount of the stamp duties.

Third. *After the courts shall have been respectively furnished with the requisite supply of stampt paper in the first instance, if any register, or other European, or any native officer of a court of judicature, shall furnish or make, or knowingly allow any person to furnish or make, a copy of any record or paper belonging to the courts to which they may be respectively attached, excepting on the prescribed stampt paper; or attest any copy which shall not be written on such paper; he shall be liable to dismission from his office; and the copies so illegally made or attested, shall not be admitted in evidence, or otherwise received, on any occasion whatever, by any court of judicature, magistrate, board, collector, or other officer, being a civil covenanted servant of the Company, to whom the same may be presented in virtue of his office, until the party presenting the same shall have paid a penalty of ten times the amount of the duties, which the judge of the* zillah *court, or collector of the jurisdiction, may compute would have been chargeable on such documents, if they had been written on stampt paper, and until he shall also have produced a receipt from the register of the said court, or the collector of the district or jurisdiction, that such penalty has been paid. The courts of judicature, and the collectors, are required to report to the Governor General in Council, every instance which may come before them of copies of papers being so illegally made, taken, or attested, that the officer so offending may be proceeded against as above prescribed.*

Copies of judicial papers not to be made on stampt paper, unless where called for by the parties, or directed to be prepared by any regulation.

Unstamped English paper to be used for copies for records.

Fourth. *Nothing in this regulation shall be construed to require copies of judicial papers to be made upon stampt paper, excepting such as may be furnished to the parties in causes, their* vakeels, *or other persons, at their application, or in consequence of any regulation requiring them to take such copies. Nor shall stampt paper be used for any abstracts or copies transmitted by the courts of judicature to the Board of Revenue, or collectors, or to the superior courts, or Governor General in Council; nor for the copies of decrees prepared by the courts to remain with their own records; but unstamped English paper shall be used for such copies of decrees, of the same size and description with that which may be stamped for the copies of decrees to be delivered to the parties.*

Courts empowered to exempt paupers from the payment of stamps.

XVI. First. *The Sudder Dewanny Adawlut, the provincial court of appeal, and the* zillah *courts, are empowered to dispense with the stamp duties, in favour of paupers, under rules and restrictions similar to those prescribed in Regulation XIV.* 1803, *regarding paupers, who may be unable to plead their own causes, or to find the security therein required for the payment of the fees of the* vakeels; *and to order the stampt paper required for the transcripts or pleadings to be supplied without charge to the parties whom they may so exempt. The admission of the papers specified in clause eighth, Section* 13, *shall be regulated agreeably to the discretion given to the courts by that clause.*

Stampt paper to be furnished to courts for the use of paupers.

Second. *That the courts of judicature may be furnished with a supply of stampt paper for the use of paupers, to whom the duty may be remitted, the agents on the part of the collectors appointed to attend the several courts, are, on the requisition of the judge or register, to furnish any paper that may be required for this purpose; and the receipt of the judge or register, for the paper so supplied, shall be a sufficient voucher to the collector for entering the same in his accounts.*

All writing on stampt paper to be engrossed in the usual manner, as to the size of the writing, number of lines, and other matters.

XVII. First. *It is to be understood, that the pleadings specified in Section* 13, *and all original deeds or papers, or copies of deeds or papers, which may be prepared or attested by the* cauzies *or their officers, and all copies of papers that may be furnished by any of the courts of judicature, and which are directed in the preceding sections to be written on stampt paper, are to be written as they have hitherto usually been, both with regard to the size of the writing, the number of lines in each page, or space, and all other matters respecting their engrossment.*

Second. *In order to prevent the objects of the rules in the preceding sections relating to stamp duties, either as they relate to the preventing the introduction of superfluous matter into the pleadings of parties in suits before the courts, or to the unnecessary occupation of the time of the public officers, being defeated, by joining plain or other paper not stampt, to a roll or sheet of stampt paper, so that the papers thus joined may contain more matter than could have been comprized in the stampt paper only properly engrossed; and with a view also to guard against all frauds and evasions of the said rules; it is declared, that if the matter to be inserted in an instrument, above directed to be written on stampt paper, cannot be comprised in one sheet or roll of paper properly engrossed, the remaining matter must be written on one or more additional rolls or sheets, so that the several rolls or sheets of which the document may consist, whether joined together with gum or otherwise, or separate, may have the stamp thereon: and it is further declared, that in the event of any document required to be written on stampt paper being exhibited, and each of the distinct pieces of paper of which the same may consist, whether joined as above specified, or separate, shall not have the stamp thereon, the officers and parties concerned in preparing, transcribing, or exhibiting, the same, shall be liable to the same penalties as if no part of the document had been written on stampt paper.*

Every distinct piece of paper, of which a document may consist, whether the pieces be separate, or joined by gum, or otherwise, to have the stamp on it.

Penalty.

Third. *In all the cases specified in this regulation, in which parties are declared to be liable to a penalty of ten times the amount of the stamp duties, for exhibiting before a court of judicature or a public officer, original instruments or papers, or copies thereof, not written on stampt paper, which are required to be written on such paper, the courts of judicature are empowered to mitigate the penalty to the party exhibiting the same, in instances where from his circumstances, or the nature of the case, they shall deem it proper so to do; provided that the penalty be not reduced to less than double the amount of the stamp duties.*

Courts may reduce the penalty to parties exhibiting documents not written on stampt paper which are required to be written thereon.

XVIII. First. *The* sunnuds *to all* cauzies, *and to all authorized* vakeels *in the several courts of judicature who may be hereafter appointed, shall be written on a paper of a certain size and description, for which the party appointed shall pay twenty-five rupees.*

Sunnuds *to* cauzies *and authorized* vakeels *to be written on stampt paper.*

Second. *The stamp on the paper shall be to the following effect, in the Persian language and character:*

Inscription on the stamp.

"Sunnud *of the office of* cauzy," ..... "*twenty-five rupees.*"
"Sunnud *of the office of* vakeel," ..... "*twenty-five rupees.*"

Third. *The court of Sudder Dewanny Adawlut shall apply to the superintendent of the stamp-office, for the requisite number of stampt rolls or sheets of paper for preparing the* sunnuds *of the* vakeels; *and the courts to which the* vakeels *may be appointed shall not deliver the* sunnuds *to the* vakeels, *nor allow them to act, until the stamp duty shall be first paid.*

Sudder Dewanny Adawlut to apply to the superintendent for paper.

Vakeels *not to receive their* sunnuds *nor to be allowed to act until the stamp duty be paid.*

Fourth. *The head* cauzy *is to apply in writing to the superintendent of the stamp office for the requisite number of stampt rolls or sheets, which he may require for preparing the* sunnuds *of the* cauzies *subordinate to him; and the judge of the* zillah *in which such* cauzy *may be stationed, shall not deliver the* sunnud *to the person nominated, nor allow him to act, until the stamp duty shall be first paid.*

Head cauzy *to apply for the* sunnuds *of the* cauzies.

Cauzies *not to receive their* sunnuds, *nor to be allowed to act until the stamp duty be paid.*

Fifth. *The courts are to account for the sums received from the* cauzies *and* vakeels, *according to such rules as may be prescribed to them.*

Courts to account for the stamp duties.

XIX. All stampt paper which may be furnished to the courts, or officers, authorized to apply for it, by the superintendent, shall have the word "treasury" inscribed on it, in the English, Persian, Bengal, and Hindoostanee languages and character.

Treasury stamp to be affixed to all stampt paper.

XX. Five per cent. shall be deducted from the amount of all fees which may be paid to the authorised vakeels *in the courts of civil judicature, under the regulations.*

Five per cent. to be deducted on vakeels, *fees.*

XXI. All the collections made under this regulation are to be carried to the account of the Government, excepting such as are otherwise expressly appropriated.

Collections how to be appropriated.

XXII. In cases of appeal from the judgments of the court of Sudder Dewanny Adawlut to the King in Council, the two copies of proceedings, required by Section 34, *Regulation V.* 1803, *for transmission to His Majesty in Council, are to be prepared on stampt*

Copies of proceedings on appeals from the Sudder Dewanny Adawlut to be prepared on stampt

English paper, bearing the highest rate of duty.

stampt paper, at the expense of the appellant, (paupers excepted,) both with respect to the charge incurred in making such copies, and the stamp duties payable upon the paper used for the same. Any copies of proceedings in such cases furnished to the appellant and respondent, as authorized by Section 34, Regulation V. 1803, are also to be made on stampt paper, subject to the provisions contained therein, respecting the expense, which is to include the stamp duty, and to be paid by the parties to whom such copies may be furnished. The copies of the proceedings of the Sudder Dewanny Adawlut in the above cases, are to be made on English paper, bearing the highest rate of duty specified in clause second, Section 15. All copies or translations of the proceedings of the Sudder Dewanny Adawlut, which may be furnished to any person at his own application, or in consequence of any regulation requiring him to take the same, are to be written on the stampt paper described in the above section, and considered liable to all the provisions contained therein.

Complaints to the magistrates for petty offences to be written on stampt paper

Duty on the paper, whether the petition be preferred to the magistrates or police officers.

Penalty to police officers for receiving complaints on unstamped paper.

Plaints not to be heard.

Penalty to persons misrepresenting the offence to evade the duty.

XXIII. All complaints for abusive language, calumny, inconsiderable assaults or affrays, or other petty offences which the magistrates are empowered to determine without reference to the court of circuit, shall be written upon stampt paper, and bearing a duty of eight annas per roll or sheet; whether the same be preferred, in the first instance, to the zillah *magistrate, or to the police* darogahs; *or to the* tehsildars *who have the charge of the police. No* darogah, *or* tehsildar, *shall receive any such complaint which may not have been written upon such stampt paper, under penalty of immediate dismission from office; and the plaint so received shall not be heard or proceeded upon. Further, if any person, with a view to evade the prescribed duty, shall wilfully misrepresent the nature or circumstances of any offence complained of, so as to make it appear not within the description of offences the petitions in which are required to be written on stampt paper, and it shall afterwards be found, on investigation of the case, that the complaint ought to have been preferred on stampt paper, the party guilty of such misrepresentation shall be compelled to pay a penalty equal to ten times the amount of the stamp duty which would have been payable by him; or in the event of his inability to pay the same, shall be otherwise punished as the magistrate, from the general powers vested in him, may judge proper, on consideration of all the circumstances of the case.*

Inscription on the stamps.

Exception in favour of paupers.

The stamp shall have an inscription to the following effect: "complaints punishable by the magistrate." The magistrates are vested with a discretionary power to remit the stamp duty in all cases, where from the poverty of the parties they may appear to them unable to discharge it.

Magistrate may order the party complained against, to pay duty for the other party.

The complaint, however, is nevertheless to be written on stampt paper. The magistrate may cause the party complained against to refund to the complainant the amount of the stamp duties paid by him, in all cases where he may judge it proper.

Persons forging, or using forged stamps, liable to criminal prosecution.

XXIV. Persons charged with forging stamps, or disposing of, or using forged stamp paper, knowing the same to be forged, shall be liable to commitment and trial before the court of circuit; and to such punishment as the law may direct.

What further penalties judicial native officers filing unstamped documents are liable to.

XXV. In addition to the penalties prescribed by Sections 13. and 15, it is hereby provided, that any judicial native officer, who may file in any court of justice, any pleading, petition, or other document required to be written upon stampt paper, which may not have been written on the prescribed stampt paper; or who shall furnish a copy of any judicial paper or proceeding required to be written upon stampt paper, on any other paper than the prescribed stampt paper, shall, besides dismission from his office, be liable to the payment of a fine to Government, equal to ten times the amount of the stamp duty, which would have been payable if the prescribed stampt paper had been used for such pleading, petition, document, or proceeding.

Mode of recovering penalty.

Such penalty to be recoverable by a summary process, in the zillah *courts of* adawlut, *under the provisions contained in clause third, Section 17.*

Collectors, &c. &c. to prosecute for the recovery of penalties.

XXVI. The collectors, or other officers entrusted with the disposal of stampt paper, are authorized and required to prosecute for the recovery of all penalties, which may be incurred by an evasion of the stamp duties; and if any information shall have been given whereby the fraud may have been discovered, a moiety of the amount recovered shall be paid to the informer.

Share to informers.

Commission to prosecutors.

The collector or officer who may prosecute in such cases, shall also draw his commission of ten per cent. on the amount recovered, without any deduction of the moiety paid to the informer.

A. D. 1806. REGULATION XIII*.

A REGULATION *for more effectually providing against the Offence of forging the Public Stamps, or Stampt Paper; and for preventing the Sale of Stampt Paper without a written Authority: also for explaining the existing Rule respecting Copies of Judicial and Revenue Papers.*—PASSED *by the Governor General in Council, on the* 10*th July* 1806; *corresponding with the* 28*th Assar* 1213 *Bengal era; the* 10*th Sawun* 1213 *Fussily; the* 28*th Assar* 1213 *Willaity; the* 9*th Sawun* 1863 *Sumbut; and the* 22*d Rubbee-us-Sanee* 1221 *Higeree.*

Preamble

ATTEMPTS *having been made to imitate the stamps established by Regulations VI. and X.* 1797, *VI. and VII.* 1800, *XI.* 1801, *XL. and XLIII.* 1803, *and to issue and dispose of forged stampt paper; it is necessary, for the security of the public revenue derived from stamp duties, to adopt further rules, for the purpose of more effectually preventing the fabrication and use of forged stampt paper: And, as the Mahomedan law does not prescribe any specific punishment for an offence of the above nature, it has been deemed just and expedient to define the punishment for such offence. It is also requisite to explain more fully the intention of Sections* 18, *and* 20, *Regulation VI.* 1797, *and of Section* 15, *Regulation XLIII.* 1803, *respecting copies of judicial and revenue papers. The following rules have been accordingly enacted by the Governor General in Council, to be in force, from the periods of time therein specified, throughout the provinces subject to the immediate Government of the Presidency of Fort William.*

Superintendent of stamps or such officer acting under him as may be authorised by Government, to endorse his official signature on the back of each piece of stampt paper.

Date of authentication to be endorsed.

Penalty for breach of this rule.

II. After the receipt of this regulation, the superintendent of the stamps at Calcutta, appointed under Sections 12, *and* 13, *Regulation VI.* 1797, *and Section* 12, *Regulation XLIII.* 1803, *or such officer, acting under the superintendent of stamps, as may be specially authorized by Government for the purpose, previously to issuing any stampt paper, (with the exceptions specified in the following section,) shall endorse his written official signature upon the back of each paper, and shall specify, or cause to be specified thereon the date, on which it shall be so authenticated. If the superintendent of the stamps, or any officer acting under him, shall issue stampt paper, in opposition to the rule established by this section, he shall be liable to dismission from his office; and to be held responsible for the amount of the stamp duty payable upon all paper so issued by him.*

Recapitulation of certain regulations requiring rowannahs *to be written on stampt paper.*

Recapitulation of regulations requiring the writing on stampt paper, all licenses for the manufacture or vend of spirituous liquors or intoxicating drugs or taury.

Signature of the superintendent or of any officer acting under him

III. It is provided by Section 24, *Regulation VI.* 1797, *Sections* 14, *and* 15, *Regulation X.* 1797, *and Section* 22, *Regulation XI.* 1801, *that the* rowannahs *therein mentioned, which may be granted by the collectors of customs, for the transportation or carriage of goods, in the provinces of Bengal, Behar, Orissa, and Benares, shall be written on stampt paper. It is also provided by Section* 2, *Regulation X.* 1797, *Sections* 6, *and* 11, *Regulation VI.* 1800, *and Section* 25, *Regulation XL.* 1803, *that all licenses, which may be granted by the collectors of the land revenue in any of the above provinces, or in the ceded and conquered provinces, for the manufacture or vend of spirituous liquors, or intoxicating drugs, or* taury, *shall be written on stampt paper. As such* rowannahs *and licenses cannot be used or issued until they shall have been previously authenticated by the*

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

signature

not necessary, on such rowannahs and licenses, for reason herein stated.

Collectors of customs, and of the land revenue, declared responsible for not issuing stampt paper for rowannahs *or licenses without their official signature.*

signature of the collectors of the customs, or of the collectors of the land revenue, the signature of the superintendent of the stamps, or of any officer acting under him, to such documents is unnecessary, and is not therefore required. It is, however, declared, that the collectors of the customs, and the collectors of the land revenue, respectively, will be held responsible for not issuing any stampt paper of either of the descriptions in question, until it shall have obtained their previous official signature.

Collectors of the land revenue to furnish persons employed by them for the sale of stampt paper, with sunnuds *in the Persian language under their official seal and signature.*

Form of sunnud, *and what it is to contain.*

IV. The collectors of the land revenue shall furnish every person at present employed by them for the disposal of stampt paper, (and whom they may continue in such employment after the receipt of this regulation,) as well as all persons who shall be hereafter appointed by them to dispose of stampt paper, with a sunnud in the Persian language, under their official seal and signature, to the following effect. "I A. B. collector of the land revenue of zillah————, have appointed C. D. agent for the sale of stampt paper at———— within the said zillah. He is accordingly authorized and directed to dispose of the stampt paper, which may be delivered to him for that purpose, in the manner, and the rates, prescribed by the regulations. He is to render a faithful account of all stampt paper which may be delivered to him for sale, and of all money received by him on the disposal of it; out of which, after his accounts shall have been approved, he will be allowed the proportion fixed for his compensation. He is not to exact, or receive, any sum whatever beyond the prescribed stamp duty, under penalty of a fine to Government equal to three times the amount, besides repayment of the sum so illegally received, and the immediate forfeiture of this sunnud; which is moreover expressly declared to be at all times revocable by the collector of the zillah aforesaid; or by order of the Board of Revenue, or of the Governor General in Council; and is to be returned to the collector's office, whenever it may be no longer in force."

Secretary to the Board of Revenue, and any other public officer entrusted with the disposal of stampt paper, to furnish their agents with similar sunnuds, *and all public officers to be careful to recal and cancel* sunnuds *on the death, removal, or resignation of their agents.*

Agents for the sale of stampt paper declared liable to prosecution in the civil courts for infringement of the regulations or breach of trust, and to be subjected to the penalty, in their sunnuds.

V. The secretary to the Board of Revenue, and any of the public officers entrusted by Government with the disposal of stampt paper, shall also furnish any persons who may be employed by them, for that purpose, with a sunnud, corresponding in substance with that prescribed in the preceding section. And all public officers empowered to grant such sunnuds, are to be careful in recalling and cancelling them, when the persons receiving them may, on any account, be removed from their employment, as agents for the sale of stampt paper; as well as in cases of death, or resignation. It is hereby further declared, that all persons receiving sunnuds under this and the foregoing sections, shall be liable to prosecution in the zillah or city dewanny adawluts to which they may be amenable, for any infringement of the regulations, or breach of trust, in the discharge of their functions as agents for the sale of stampt paper; and that on proof of their having exacted or received more than the prescribed rate of duty, in the sale of stampt paper, they shall be liable to a judgment for the penalty specified in their sunnuds.

Collectors to transmit to the judges of the civil courts, lists of their agents for the sale of stampt paper within three months after the receipt of this regulation; and to communicate to them any alterations in those appointments; such lists to be affixed in the cutcherrees *of the judges; and the collectors to affix similar lists in their own* cutcherrees.

VI. The collectors of the land revenue, within three months after the receipt of this regulation, shall furnish the judges of the civil courts in their respective zillahs with a list, specifying the names of the persons appointed by them to dispose of stampt paper, and their places of residence, that the same may be affixed in a conspicuous part of the judge's cutcherree. They shall also, at all times, communicate without delay to the judges of their respective zillahs, any alterations which may occur in such appointments. The collectors shall likewise cause similar lists to be affixed in their own cutcherrees, and in the principal cutcherree of each pergunnah throughout their respective jurisdictions.

Part of clause second, Section 14, *Regulation XLIII.* 1803, *rescinded.*

Collectors for the ceded and conquered provinces to appoint an agent for the sale of stampt paper at the civil courts in their respective zillahs, to whom

VII. Such part of clause second, Section 14, Regulation XLIII. 1803, as empowers the collectors of the ceded and conquered provinces to furnish the parties in suits, or their authorized vakeels, with supplies of stampt paper, on demand, is rescinded. The collectors are required to appoint an agent for the sale of stampt paper at the courts within their respective zillahs; and the parties in suits or their authorized vakeels, (with an exception to paupers for whom provision is made by Section 16, Regulation XLIII. 1803,) shall hereafter apply to the agents appointed by the collectors to dispose of stampt paper, for such stampt paper as they may require, in the prosecution or defence of suits depending before the civil courts, as well as in all other cases.

VIII. After three months from the date of this regulation, no person shall act as vender of stampt paper, (excepting the public officers authorized to dispose of it,) unless he shall have received a sunnud, *as prescribed by Sections 4 and 5. Any person offending against this prohibition, shall be liable to the payment of a fine to Government equal to ten times the amount of the price of the stampt paper sold by him; and whatever stampt paper may be found in his possession shall be forfeited to Government. The penalty in such cases, as well as in all other cases for which a penalty is prescribed by this regulation, shall be recoverable by a summary process, in the* zillah *and city courts of* dewanny adawlut, *to be conducted by the* vakeel *of Government; and if any information shall have been given to the collector whereby this illegal act may have been discovered, a moiety of the fine shall be given to the informer. The judge of the court, in which the suit may be instituted, is authorized, however, to reduce the fine, in particular cases, if it appear too heavy, on consideration of the circumstances of the party, or the nature of the case; and whenever a fine may be imposed under this section, an equivalent period of imprisonment, not exceeding six months, is to be fixed in the event of the fine not being paid, or recovered from the property of the offender; as required by Section 3, Regulation XIV.* 1797; *and Section* 31, *Regulation VI.* 1803.

persons in want of stampt paper are to apply.

After three months from the promulgation of this regulation, no person to vend stampt paper without a sunnud.

Exception.

Penalty for breach of this prohibition.

By what process the penalty is recoverable.

A moiety of the penalty to be paid to the informer.

Judges of the civil courts, authorized to reduce the amount of the penalty in particular cases.

Period of imprisonment not exceeding six months, to be fixed, in default of the penalty not being paid or recovered.

IX. All stampt paper which may be sold, after the receipt and promulgation of this regulation, by the collectors of the revenue, or by any other public officers authorized to dispose of stampt paper, or by their assistants, (being covenanted civil servants of the Company,) selling the same under their authority, or by any persons employed on the part of the collectors, or other public officers, to dispose of stampt paper, shall be attested by the written signature of the person selling such paper, to be endorsed on the back of each paper with the word "sold," or an expression of the same import, in one of the country languages; and the date on which it may be so authenticated. Any person appointed to dispose of stampt paper, who shall vend any such paper, after the receipt and promulgation of this regulation, without the authentication herein prescribed, shall be liable to dismission from his office, and to the payment of a penalty to Government, recoverable in the dewanny adawlut *under the provisions of Section 8, equal to ten times the price of any stampt paper sold by him, in opposition to the prohibition contained in this section.*

All stampt paper sold by the collectors, their assistants, or any persons employed by them to be endorsed "sold," in one of the native languages; with the date on which it may be so authenticated.

Penalty for the breach of this rule.

Nature and amount of penalty, and how recoverable.

X. Every pleading, petition, deed, instrument, or other document, (with an exception of the rowannahs *and licences specified in Section 3,) required by the regulations now in force to be written on stampt paper, is required, after the expiration of one year from the date of this regulation, to be written on the prescribed stampt paper, authenticated in the manner directed by Sections 2. and 9. of this regulation. Any such document (with the exception noticed) which, after the period specified, may be written or executed on any other than the prescribed stampt paper, authenticated as directed in Sections 2. and 9. shall be considered as not written or executed on the stampt paper prescribed by the regulations.*

After the expiration of a year from the date of this regulation all instruments, with certain exceptions, to be written on stampt paper, authenticated in the manner prescribed in Sections 2 and 9, of this regulation.

Documents not written on stampt paper so signed, after the specified period, (with the exception noticed) not to be considered as written on the prescribed stampt paper.

XI. Stampt paper already issued by the superintendent of the stamps, to which the written authentication of that officer is required, under Section 2. of this regulation, and which shall not have been disposed of by the collectors of the land revenue, or by the agents appointed by them, before the expiration of the period specified in the foregoing section, shall be returned by the collectors to the superintendent of stamps at Calcutta, for the purpose of being authenticated in the manner directed. The collectors shall be careful, in the mean time, to procure from the superintendent a sufficient supply of stampt paper, authenticated as directed in Section 2, within the period of one year from the date of this regulation.

Stampt paper already issued to the collectors and not disposed of, to be returned to the superintendent for the purpose of being authenticated.

Collectors in the mean time to be careful to procure a proper supply of the authenticated paper.

XII. It has been already declared in Section 30, Regulation VI.* 1797, *and Section* 24, *Regulation XLIII.* 1803, *that persons charged with forging the stamps, or disposing of or using forged stamp paper knowing the same to be forged, shall be liable to commitment and trial before the court of circuit, and to such punishment as the law may direct. It is hereby further declared, that if any person shall be charged with forging a stamp, or stamps, in imitation of any stamp or stamps, established by the regulations; or*

Recapitulation of Section 30, Regulation VI. 1797, *and Section* 24, *Regulation XLIII.* 1803.

Further provision for the punishment of per-

sons convicted of forging stamps; or disposing of or using the same; or of having in their possession forged stamps knowing the same to be forged; or disposing of, issuing or using, or having in their possession forged stampt paper.

or of disposing of, or using the same, or of having such forged stamp or stamps in his possession, knowing the same to be forged; or of disposing of, issuing, or using, or of having in his possession, forged stamp paper, knowing the same to be forged; and the magistrate, before whom the charge is preferred, shall be of opinion, that there are sufficient grounds for believing such charge to be well founded; the person so charged shall be held to bail, or, in the event of his not giving good and sufficient bail, shall be kept in close custody, to be tried before the court of circuit of the division, and if duly convicted before that court, or in cases of reference to the Nizamut Adawlut, before the latter court, the offender so convicted shall be liable to a sentence of corporal punishment not exceeding thirty-nine stripes with the corah, *and to imprisonment and hard labour for seven years. The offender will also be liable to banishment during the period of his imprisonment to such other* zillah *as the court of Nizamut Adawlut may direct; under the discretion vested in that court by clause second, of Section* 8, *Regulation LIII.* 1803.

Penalties on conviction of offenders.

Declaring that nothing in the regulations, which direct the use of stampt paper for copies of judicial papers is meant to preclude individuals from making copies of any paper for their private use with the permission of the court, collector, or other officer.

XIII. In addition to the explanation contained in Sections 18. *and* 25. *Regulation VII.* 1800, *and in clause fourth, of Section* 15, *Regulation XLIII.* 1803, *it is hereby declared, that nothing in the existing regulations which direct the use of stampt paper for copies of judicial or revenue papers, furnished to parties or their* vakeels *at their application, or in consequence of any regulation requiring them to take such copies, is meant to preclude individuals from making for their private use, and at their own expense, copies of judicial or revenue papers, with the permission of the court, collector, or other officer having charge thereof, on any paper they may prefer. But if such copies be not made on stampt paper, they shall not be authenticated by the seal or signature of any court, collector, or other public officer, nor be receivable as evidence, in any court of justice, or in any public office whatever.*

A. D. 1807. REGULATION VIII*.

A REGULATION *for modifying certain Parts of Regulation XIII.* 1806, *respecting Stampt Paper.*—PASSED *by the Governor General in Council, on the* 16*th April* 1807; *corresponding with the* 5*th Bysaak* 1214 *Bengal era; the* 24*th Chyte* 1214 *Fussily; the* 5*th Bysaak* 1214 *Willaity; the* 9*th Chyte* 1864 *Sumbut; and the* 7*th Suffer* 1222 *Higeree.*

Preamble.

WHEREAS *delay and inconvenience have been experienced in the issue of stampt paper, from the operation of the rule contained in Section* 2, *Regulation XIII.* 1806, *which directs, that the superintendent of stamps shall specify, or cause to be specified, the date of the authentication of the said paper; And whereas it will not be practicable to furnish the several collectors with a sufficient supply of stampt paper, authenticated by the signature of the superintendent, or his assistant, within the period specified in Section* 10. *of the above-mentioned regulation, to enable them immediately to conform to the provision contained in that section, which requires, that after one year from the date of the said regulation, all stampt paper shall be authenticated by the signature of the superintendent, or his assistant; the following rules have been enacted, to be in force, as soon as promulgated, in the whole of the provinces immediately subject to the presidency of Fort William.*

Part of Section 2, *Regulation XIII.* 1806, *rescinded.*

II. Such part of Section 2, *Regulation XIII.* 1806, *as directs, that the superintendent of stamps shall specify, or cause to be specified, the date of the authentication of the stampt paper, which may be issued from his office, is hereby rescinded.*

Sections 10, *and* 11, *Regulation XIII.* 1806, *rescinded.*

III. Sections 10. *and* 11, *Regulation XIII.* 1806, *are likewise hereby rescinded, and the following rule shall be in force in lieu of the provisions contained in those sections.*

Rules as to the stampt paper already issued, and proclamation to be made when the collectors shall have been supplied with authenticated stampt paper.

IV. The whole of the stampt paper already issued by the superintendent of stamps, (whether it shall have been authenticated with the signature of himself, or of his assistant, or otherwise,) shall be liable to be sold and used, with the exception of such quantity as the superintendent, with the sanction of the Board of Revenue, may direct to be returned to the presidency, for the purpose of being authenticated in the manner prescribed in Section 2. *of the above-mentioned regulation. But whenever the collectors shall have been furnished with an adequate supply of stampt paper so authenticated, the superintendent shall report the same through the Board of Revenue to Government. On receipt of such report, the Governor General in Council will cause a proclamation to be issued in the several* zillahs, *notifying that any deed, instrument, petition, pleading, or other document required by the regulations to be written on stampt paper, (with the exception of the* rowannahs *specified in Section* 3, *Regulation XIII.* 1806,) *which may be signed or executed after date of the said proclamation, shall not be considered to be executed in the manner prescribed by the regulations, unless it be written on stampt paper, bearing the signature of the superintendent of stamps, or of his assistant: and the courts of judicature and other public authorities, are hereby required to conform to the tenor of such proclamation.*

All unauthenticated paper on hand at the time of the proclamation to be returned to the superintendent to be authenticated.

V. Any stampt paper which may remain in the charge of the collectors, or of their agents, not authenticated by the signature of the superintendent, or of his assistant, at the time of the proclamation, shall be immediately transmitted to the superintendent, for the purpose of being authenticated in the prescribed form.

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

A. D. 1809. REGULATION VII*.

A REGULATION *for modifying certain Parts of the existing Regulations respecting the Duties leviable by Means of Stamp Paper.*—PASSED *by the Governor General in Council, on the 4th August* 1809; *corresponding with the* 21*st Sawun* 1216 *Bengal era; the* 9*th Sawun* 1216 *Fussily; the* 22*d Sawun* 1216 *Willaity; the* 9*th Sawun* 1866 *Sumbut; and the* 21*st Jumaud-us-Sanee* 1224 *Higeree.*

Preamble.

WHEREAS *inconvenience has been experienced from the complex manner in which the duty on certain descriptions of stampt paper is realized: and whereas it has been deemed advisable to discontinue the duty levied at present by those means on* rowannahs *or custom-house passes, on the* sunnuds *to* cauzees *and to the* vakeels *of Government, and on licenses for the manufacture and sale of spirituous liquors,* tauree, *and intoxicating drugs; the following rules have been enacted, to be in force from and after the periods hereafter specified.*

Rules which require the signature of the superintendent or his officers to all stampt paper, rescinded.

II. Such parts of Sections 2, 10, *and* 11, *Regulation XIII.* 1806, *and Section* 4, *Regulation VIII.* 1807, *as require all stampt paper to be endorsed with the written official signature of the superintendent of stamps, or other authorized officer under him, are hereby rescinded from the present date. Provided however, that such rescission shall not be construed to prevent the sale of any stampt paper already issued, or which may have already received the authentication of the superintendent, or his covenanted assistants, until the* 1*st of January* 1810.

Rules which direct different sorts of papers to be used for certain different purposes, rescinded.

III. First. *Such parts of Sections* 16, 18 *and* 20, *Regulation VI.* 1797; *Sections* 6. *and* 7, *Regulation X.* 1797; *Sections* 23. *and* 25, *Regulation VII.* 1800; *together with Sections* 15. *and* 23, *Regulation XLIII.* 1803; *extended to the conquered provinces by Section* 27, *Regulation VIII.* 1805, *as prescribe different sorts of stampt paper; that is, paper bearing different stamp impressions for law papers; copies of judicial papers; copies of revenue papers; complaints punishable by the magistrates; and petitions or applications to the Board of Revenue or Collectors, are hereby rescinded. The sheets or rolls to be used for any of those purposes shall bear only one impression, of such size as may be determined by the Board of Revenue, as follows:*

Law et cætera *papers,* . . . . . *eight annas.*

Such rescission not to affect the sale of stampt paper now prepared until the 1*st January* 1810.

Second. *Under the rule contained in the latter part of the preceding section, the stampt paper already issued or prepared for the different instruments and papers above specified, will of course continue to be used until the* 1*st of January* 1810, *when the rule contained in the foregoing clause of this section shall be considered to be in full force and effect.*

Rowannahs *or custom-house passes not required to be written upon stampt paper in future.*

IV. Such parts of the existing regulations as require that rowannahs *or custom-house passes shall be written on stampt paper, are hereby rescinded; such* rowannahs *or passes shall in future be written on common paper, subject of course to the payment*

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

of such duty as has been, or may be established by Government. This rule shall be considered to be in force from the period of the promulgation of the present regulation throughout the provinces immediately dependant on the presidency of Fort William.

Abkaree licenses not to be written upon stampt paper after certain periods.

V. First. *Such parts of the existing regulations as require, that the licenses to the manufacturers and venders of spirituous liquors,* tauree, *and intoxicating drugs shall be written on stampt paper, shall cease to be in force from and after the following periods:*

In the province of Bengal, on the 11*th April* 1810, *corresponding with the* 31*st Chyte* 1216 *Bengal era.*

In the province of Orissa, on the 19*th September* 1809, *corresponding with the* 6*th Assin* 1216 *Willaity.*

In the provinces of Behar, Benares, and in the ceded and conquered provinces on the right and left banks of the river Jumna, and in the zillah *of Bundlecund, from the* 23*d September* 1809, *corresponding with the* 29*th Assin* 1216 *Fussily.*

Such licenses to be written on plain paper, but to be subject to such duties as may be established.

Second. *At the expiration of those periods respectively, the licenses for the manufacture and sale of spirituous liquors,* tauree, *and intoxicating drugs, shall be written on plain or common paper; subject of course to the payment of such daily tax as has been or may be established by Government.*

Sunnuds for cauzees *and authorized* vakeels *to be written on plain paper, and not subject to any duty in future.*

VI. Such parts of the existing regulations as require, that the sunnuds *to the* cauzees *and authorized* vakeels *of the civil courts shall be written on stampt paper, are hereby rescinded; such* sunnuds *shall, from and after the promulgation of this regulation, be issued on common paper, and no duty shall in future be levied thereon.*

Applications of the collectors to the courts of justice for the confinement or apprehension of defaulters, &c. to be written upon plain paper.

VII. The rules contained in Section 17, *Regulation VI.* 1797, *are hereby declared not to be applicable to cases of applications made by the collectors to the courts of judicature under Section* 5, *Regulation XIV.* 1793, *and clause second, Section* 23, *Regulation VII* 1799; *and the judges shall in future receive all applications of the collectors, either for the apprehension or confinement of defaulters, or on any other subject relating to the public revenue, written upon common paper without a stamp. Provided however, that this rule shall not be considered applicable to any regular suits in which the collectors may be engaged as plaintiffs or defendants, either on their own account as individuals, or on the part of Government.*

A. D. 1810. REGULATION XII.

A REGULATION *for modifying the Rules contained in Section 2, Regulation VII.* 1809; *and Section 6, Regulation X.* 1809.—PASSED *by the Vice-President in Council, on the 4th May* 1810; *corresponding with the 23d Bysaak* 1217 *Bengal era; the 15th Bysaak* 1217 *Fussily; the 24th Bysaak* 1217 *Willaity; the 15th Bysaak* 1867 *Sumbut; and the 29th Rubbee-ul-Awul* 1225 *Higeree.*

Preamble.

WHEREAS by Section 2, Regulation VII. 1809, the rule, which had been previously in force, requiring the signature of the superintendent or his officers to be affixed on all stampt paper, was rescinded, with a provision that such rescission should not be construed to prevent the sale of any stampt paper which might have already been so authenticated, until the 1st January 1810: and whereas any limitation as to time with respect to the sale of stampt paper so authenticated is unnecessary; and whereas obstacles have occurred to the general introduction of the new copper coinage into the provinces of Benares within the period prescribed by Regulation X. 1809, the following rules have been enacted, to be immediately in force.

All stampt paper remaining in store previously to the enactment of Regulation VII. 1809, *to be admitted and filed in the courts of justice.*

II *. *All stampt paper which may still remain in store, authenticated according to the rules existing previously to the enactment of Regulation VII.* 1809, *shall be admitted and filed in the courts of justice, in the same manner as if those papers had not received such authentication.*

Section 6, Regulation X. 1809, rescinded.

Copper coin hitherto current in the province of Benares, shall continue to be received until further orders.

III. Section 6, Regulation X. 1809, which prescribes, that after the expiration of six months from the period of the promulgation of that Regulation, no copper coin excepting that established by the said regulation, shall be considered to be a legal tender of payment, is hereby rescinded, and the copper coin which has been hitherto current in the province of Benares, shall continue to be received in discharge of all private and public demands, until the Governor General in Council, or Vice-President in Council, shall signify by proclamation, that an adequate supply of copper coin of the size and weight prescribed by Section 3. of that regulation, has been introduced into the province of Benares.

* This section is rescinded by Section 2, Regulation I. 1814.

A. D. 1812. REGULATION XII*.

A REGULATION *to require that all Law and Money Papers be written on Stampt Paper; or that the prescribed Stamp be affixed to them within sixty Days from the date of their Execution, on pain of not being afterwards received in Evidence in any of the Courts of Judicature.*—PASSED *by the Governor General in Council on the* 25*th July* 1812; *corresponding with the* 11*th Sawun* 1219 *Bengal era; the* 1*st Sawun* 1219 *Fussily; the* 12*th Sawun* 1219 *Willaity; the* 1*st Sawun* 1869 *Sumbut; and the* 15*th Rajeeb* 1227 *Higeree.*

Preamble.

WHEREAS *it is enacted by clause third, Section* 6, *Regulation VII.* 1800, *that any obligation, receipt, deed, or instrument which may not have been prepared on the prescribed stampt paper, and which may be presented to any collector after the lapse of sixty days from the execution thereof, with a penalty equal to ten times the amount of the stamp duty which would have been payable on such obligation, receipt, deed, or instrument in the first instance, if it had been prepared on the prescribed paper, shall be transmitted to the superintendent of the stamp office for the purpose of being duly stampt; and whereas it will contribute to the improvement of the public resources to require, that all law and money papers be executed in the first instance on stampt paper, or that the prescribed stamp be affixed to them within a limited period after their execution, the following rules have been enacted, to be in force from the period of their promulgation, in the provinces of Bengal, Behar, Orissa, and Benares.*

Clause third, Section 6, Regulation VII. 1800, *shall remain in force until the* 1*st of November* 1812.

At the expiration of the above period, no obligation or any other deed for the payment of money or conveyance of property, which may not have been executed or drawn on paper bearing the prescribed stamp, or to which the prescribed stamp may not have been affixed within sixty days from the date of it, to be received in evidence in any court of judicature.

Exceptions.

II. Clause third, Section 6, *Regulation VII.* 1800, *which enacts that any obligation, receipt, deed, or instrument, which may not have been prepared on the prescribed stampt paper, and which may be presented to any collector after the lapse of sixty days from the execution thereof, with a penalty equal to ten times the amount of the stamp duty which would have been payable on such obligation, receipt, deed, or instrument, in the first instance if it had been prepared on the prescribed paper, shall be transmitted to the superintendent of the stamp office for the purpose of being duly stampt, shall remain in force until the* 1*st of November* 1812; *corresponding with the* 17*th Cautick* 1219 *Bengal era: the* 12*th Cautick* 1220 *Fussily; the* 18*th Cautick* 1220 *Willaity; the* 13*th Cautick* 1869 *Sumbut; and the* 20*th Shawul* 1227 *Higeree. At the expiration of that period, no obligation for the payment of money, nor any deed for the conveyance of property, nor generally any other instrument, which may not have been executed or drawn on paper bearing the prescribed stamp, or to which the prescribed stamp may not have been affixed within sixty days from the date of it, under the provision contained in clause second, Section* 6, *Regulation VII.* 1800, *shall be received in evidence in any court of judicature: provided however that this rule shall not be considered applicable to obligations for rent of land paying revenue to Government, or to any other kinds of deeds, which are not required to be written on stampt paper, by the regulations already enacted.*

Rules respecting instruments produced in a court

III. First. *Instances having occurred of the fabrication of stamps which may not be easily discoverable by individuals, it is hereby enacted that, if any instrument required to be*

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

written

of judicature, having a stamp apparently fabricated or forged.

written on stampt paper, shall be produced in a court of judicature, having a stamp apparently fabricated or forged, the judge before whom the document may be exhibited shall make the necessary inquiry, previously to admitting the said instrument in evidence, to satisfy himself whether it bear the stamp of Government, or a fabricated stamp; and in the latter case, whether there be any grounds to believe that the person by whom the deed may have been exhibited, was privy to the forgery. Should the judge be satisfied that the stamp is a fabrication, and that the party producing it was privy to the fraud, the instrument in question shall not be admitted in evidence. On the other hand, if he shall be convinced that the party producing it was himself imposed upon, and had no knowledge of the fabrication, the judge shall furnish the party with a certificate, agreeably to the subjoined form, addressed to the collector of the district, entitling him to have the proper and prescribed stamp affixed to the deed at the stamp office, on condition of paying five times the amount of the established stamp duty.

To the collector of ———.

Certificate.

WHEREAS *A. B. has this day produced before me a deed purporting to be (recapitulation of its contents,) and dated the* ———, *and whereas there appear grounds to believe that the said deed has been stampt with a forged and fabricated stamp; and whereas from the inquiry made by me, in conformity to the rule contained in Section 3, Regulation XII.* 1812, *no reason appears to believe that the party, by whom the said deed has been produced, was privy to the fraud, you are hereby authorized and required, on receiving from the said A. B. a sum equal to five times the amount of the prescribed stamp duty, to transmit it to the superintendent, in order that the proper stamps may be affixed at his office, and at the treasury, to the deed in question.*

C. D. *judge of* ———.

Date ———.

Second. *In cases, in which the judge may be satisfied that the stamp is a fabrication, and that the party producing it was privy to the fraud, the judge shall cause a copy of the proceedings held on the inquiry made by him regarding that point, to be recorded in the office of the magistrate, who will proceed against the party, by whom the deed may have been exhibited, and all accomplices in the fraud, in the manner prescribed by the general laws in force, applicable to cases of that description.*

A. D. 1813. REGULATION XVI*.

A REGULATION *for rescinding Section* 10, *Regulation XIII.* 1806.—PASSED *by the Governor General in Council, on the* 13*th November* 1813; *corresponding with the* 29*th Cautick* 1220 *Bengal era; the* 5*th Aughun* 1221 *Fussily; the* 1*st Aughun* 1221 *Willaity; the* 6*th Aughun* 1870 *Sumbut; and the* 19*th Zekaad* 1228 *Higeree.*

Preamble.

WHEREAS *many deeds, instruments, and pleadings, have been erroneously executed by the parties, and filed in the courts of judicature on stampt paper not authenticated by the signature of the vender in the manner required by Section* 9, *Regulation XIII.* 1806, *and great public inconvenience is experienced from this omission; to remedy the same, the following rules have been enacted, to be in force from the promulgation of them throughout the territories immediately dependant on the presidency of Fort William.*

Section 10, *Regulation XIII.* 1806, *rescinded.*

II. First. *Section* 10, *Regulation XIII.* 1806, *is hereby rescinded.*

Second. *It is hereby further provided, that no deeds, pleadings, petitions, or instruments of what nature soever, which may have been executed or written previously to the date of this regulation, on stampt paper not authenticated by the signature of the vender, as required by Section* 9, *Regulation XIII.* 1806, *shall, on account of such omission, be deemed void; but that all the said documents shall be deemed equally valid* ab origine, *as if the same had been executed or written on stampt paper authenticated by the signature required in the section above mentioned.*

* The whole of this regulation is rescinded by Section 2, Regulation I. 1814.

A. D. 1814. REGULATION I.

A REGULATION *for amending the Regulations before enacted for raising a Revenue by means of Stamps.*—PASSED *by the Governor General in Council, on the* 1*st January* 1814; *corresponding with the* 19*th Poose* 1220 *Bengal era; the* 25*th Poose* 1221 *Fussily; the* 20*th Poose* 1221 *Willaity; the* 10*th Poose* 1870 *Sumbut; and the* 8*th Mohurrum* 1229 *Hegeree.*

Preamble.

WHEREAS regulations have from time to time been passed for raising a revenue for the support of the state by means of stamps on bonds, deeds of conveyance, and other instruments executed by individuals, and on pleadings filed in the courts of judicature; and whereas those regulations are in many respects defective in regard to clearness and simplicity, by which means individuals are liable to suffer injury in their property, without any real intention of defrauding Government: and whereas there are grounds to believe, that considerable abuses have been committed by some of the native officers attached to the different courts of civil judicature, in collecting and bringing to credit the prescribed fees on the institution of suits, and on exhibits and summonses for witnesses: and whereas it will tend to prevent such abuses, and will otherwise promote the convenience both of Government and of the community, to consolidate the institution fee with the duty already levied by means of a stamp on that part of the pleadings; the following rules have been enacted, to be in force from and after the 1st May 1814; corresponding with the 20th Bysaak 1221 Bengal era; the 27th Bysaak 1221 Fussily; the 21st Bysaak 1221 Willaity; the 12th Bysaak 1871 Sumbut; and the 10th Jumadi-o-Awul 1229 Higeree, throughout the territories immediately dependant on the presidency of Fort William.

Regulations rescinded.

II. Sections 4. to 30, Regulation VI. 1797; Regulation X. 1797; Regulation VII. 1800; Section 22, Regulation XI. 1801; Sections 4. to 26, Regulation XLIII. 1803; Regulation XIII. 1806, Regulation VIII. 1807; Regulation VII. 1809; Section 2, Regulation XII. 1810; Regulation XII. 1812; Regulation XVI. 1813; and generally all rules respecting the duties levied by means of stampt paper, shall be rescinded from and after the 1st May 1814; corresponding with the 20th Bysaak 1221 Bengal era; the 27th Bysaak 1221 Fussily; the 21st Bysaak 1221 Willaity; the 12th Bysaak 1871 Sumbut; and the 10th Jumadi-o-Awul 1229 Higeree.

A general stamp-office to be established at or near the presidency, under a covenanted servant, who shall be designated the superintendent of stamps.

III. *First.* A general stamp office shall be established at or near the presidency, under the superintendence of a civil covenanted servant of the Honorable Company, to be designated the superintendent of stamps; and all paper or other material intended for any of the purposes herein-after mentioned; shall be stampt at his office, and counterstampt at the general treasury of Government.

The superintendent of stamps to be subordinate to the Board of Revenue, and to take an oath, as prescribed in Appendix No. 1. of the present regulation.

Second. The superintendent of stamps shall be subordinate to the Board of Revenue, and previously to entering upon the execution of the duties of his office, shall take and subscribe the oath prescribed in the Appendix, (form No. 1,) before one of the members of that Board.

He shall prepare and transmit stamps to the different officers.

Third. The superintendent shall prepare and transmit to the different officers entrusted with the disposal of stamps, the quantities which they may require for use in their respective districts.

What account of stamps to be kept by him.

Fourth. The superintendent shall keep an account of the quantity, and value of stamps prepared by him; of the issue of stamps; of the sums brought to credit in the several districts; and of the quantity of stamps remaining in store; and he shall prepare and submit to the Board of Revenue such periodical reports and statements as they may require.

The superintendent to proceed in person to any district, in which he or the Board of Revenue may conceive his presence necessary, for the detection of forgeries or other abuses.

The Board of Commissioners may depute an officer to any district subject to their superintendence, for the same purposes.

Fifth. It shall be the duty of the superintendent of stamps to proceed in person to any district in which he or the Board of Revenue may at any time conceive that his presence is necessary, with the view of detecting forgeries, or other abuses or irregularities committed in the sale of stamps. In like manner, it shall be the duty of the Board of Commissioners to depute an officer for that purpose to any district subject to their superintendence, in which they may have grounds to believe, that offences of that nature are committed.

No stamp to be valid, or issued from the stamp office, until it shall have received the prescribed counterstamp at the general treasury.

IV. *First.* No stamp shall be valid, or be issued from the stamp-office, until the paper, parchment, leaf of the *taur* tree (*taur-puttah*), or other material on which the stamp has been impressed, shall have received the prescribed counterstamp at the general treasury.

The sub-treasurer to keep an account of the stamps which may be counterstamped by him, and to transmit it to the Board of Revenue at the close of each official year.

Second. The sub-treasurer shall keep an account of the quantity and value of the stamps which may be counterstamped by him, which account shall be transmitted to the Board of Revenue, at the close of each official year, in order that it may be compared with the accounts of the superintendent.

Only one set of stamps applicable to every purpose for which stamps are required by the present regulation to be used.

Inscriptions thereon.

V. *First.* One set of stamps applicable to every purpose for which stamps are required by this regulation, shall hereafter be used in the general stamp-office, bearing inscriptions in the English, Persian, Bengalee, and Nagree characters, as follow:—

One anna,
Two annas,
Four annas,
Eight annas,
One rupee,
Two rupees,
Four rupees,
Eight rupees,
Sixteen rupees,
Thirty-two rupees,
Fifty rupees,
One hundred rupees,
One hundred and fifty rupees,
Two hundred and fifty rupees,
Three hundred and fifty rupees,
Five hundred rupees,
Seven hundred and fifty rupees,
One thousand rupees,
Two thousand rupees.

In ordinary cases, the stamps to be impressed on paper of the manufacture of Bengal or Behar, and the Board of Revenue to regulate the sizes of the paper.

Copies of proceedings and judgments of the Sudder Dewanny Adawlut in appeal to His Majesty in Council, to be on paper of European manufacture, bearing a stamp of the value prescribed in the present regulation.

Taur puttah to be used in certain districts.

Second. The above stamps shall, in ordinary cases, be impressed on paper of the manufacture of Bengal or Behar; and it shall be the duty of the Board of Revenue to regulate the sizes of such paper, in such manner as may be best adapted to the convenience of the community, without injury to the public revenue, according to the true intent and meaning of the rules contained in the present regulation; provided however, that paper of European manufacture, bearing a stamp of the value herein-after specified, shall be used for the copies of the proceedings and judgments of the court of Sudder Dewanny Adawlut, which may be appealed to His Majesty in Council; provided also, that the superintendent shall always keep in deposit a sufficient supply of the leaf of the *taur* tree (*taur-puttah*), duly stampt, for the use of those districts in which that material is ordinarily employed for the execution of certain instruments, instead of paper; provided likewise, that if any person shall be desirous of having any instrument executed on vellum, parchment, or any other material, instead of paper, or *taur-puttah*, he shall be entitled to have the same stampt, supposing it to correspond nearly with the regulated size of stampt paper, on paying the

established duty. Bonds, deeds of conveyance, and other instruments, executed on any material of the above description, will accordingly be receivable, if duly stampt, in evidence in the courts of judicature, in the same manner as if such instruments had been executed on common paper according to the ordinary practice of the stamp office.

Persons desirous of having instruments executed on vellum, parchment, or other material, entitled to have the same stampt on paying the established duty.

Bonds, deeds, and other instruments executed on such material, if duly stampt, will be received in evidence in the courts of judicature

VI. With the view of preventing as far as possible the forgery of stampt paper, it shall be the duty of the superintendent of stamps, or such officer or officers, acting under his authority, as may be nominated for that purpose by Government, to endorse his written official signature on the back of each piece of stampt paper or other material.

To prevent forgery, the superintendent or other officers acting under his authority, to endorse his written official signature on the back of each piece of stampt paper or other material.

VII. It shall be the duty of the mint master at Calcutta, to cause the dies, on the application of the Board of Revenue, and in conformity to such suggestions as they may offer, to be engraved at the mint.

Dies to be prepared at the mint at Calcutta

VIII. The size or shape of the dies shall be changed as often as that Board may deem necessary, with a view of detecting or preventing forgeries. Provided however, that nothing herein contained, shall be construed to authorize the Board of Revenue to alter the prescribed impression of the dies.

Size and shape of the dies may be changed as often as the Board of Revenue may deem it necessary.

Prescribed impression not to be altered.

IX From and after the period fixed for the operation of this regulation, any bond, promissory note, bill of exchange, letter of credit, or other obligation for the payment of money; any receipt, or acquittance by which any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for, or in any manner satisfied; any deed of gift, sale, devise, or other transfer of property, real or personal; any lease, deed of mortgage, or other limited assignment of land; any deed of contract, partnership, agreement, security, or engagement, which may not have been written on paper bearing the prescribed stamp, shall not be admitted in evidence, or otherwise received or filed in any court of judicature. Provided however, that if any person shall inadvertently have taken any such bond or other instrument on paper, or any other material, not bearing the prescribed stamp, and shall present the same to any collector of the land revenue within sixty days from the execution of it, with a penalty equal to ten times the amount of the stamp duty, which would have been payable on such bond or other instrument in the first instance, if it had been prepared on paper, or other material bearing the prescribed stamp, it shall be transmitted by the collector to the superintendent of the stamp office, for the purpose of being duly stampt. Provided also, that if any bond or other instrument required to be written on stampt paper, shall be produced in a court of judicature, having a stamp or signature apparently forged, the judge or other officer, before whom the document may be exhibited, shall make the necessary inquiry, previously to admitting the said instrument in evidence, to satisfy himself whether the paper or other material on which it was written, was purchased at either of the regular places established for the vend of stamps. If it shall appear that the paper or other material was so purchased, (the proof of which must of course rest with the person producing it,) and that it bear a stamp and signature resembling those prescribed by this regulation, it shall be admitted, notwithstanding any doubts which may exist of its authenticity; but in the contrary case, that is supposing the judge or other officer to be satisfied, that the stampt paper upon which the deed produced may be written, was not purchased from any of the authorized venders, or, if so purchased, that the party producing it was privy to the forgery, the deed in question shall be rejected as inadmissible in evidence.*

Bonds or other instruments not written on paper bearing the prescribed stamp, not to be admitted in evidence, or received in any court of judicature.

Proviso.

What steps should be taken as to bonds or instruments having stamps or signatures apparently forged.

X. *First.* An office for the sale and distribution of stamps shall be established in each district, under the superintendence and responsibility of the collectors of the land revenue, who shall receive a commission of five per cent. on the gross produce derived from the sale and distribution of stamps in such district.

An office to be established in each district for the sale and distribution of stamps under the superintendence of the collectors of the land revenue, who shall be allowed a commission.

Second. The collectors shall indent upon and grant receipts in duplicate to the superintendent of the general stamp office for such quantities of stamps as may be required by them for the supply of their respective districts.

The collectors to indent upon the superintendent of the general stamp office for such quantities of stamps as they may require.

Third. A *darogah* of stamps shall be appointed at each of the stations of the collectors, and assistant collectors, who shall be paid by commission, or by salary, or partly commission and

A *darogah* of stamps to be appointed at each of the stations of the collectors, who shall be paid either by salary or commission.

* This section rescinded by Section 3, Regulation XVI. 1824.

and salary, as the Board of Revenue and Board of Commissioners, with the sanction of Government, may deem most advisable.

Duty of the *darogah* of stamps.

Fourth. It shall be the duty of the *darogah* of stamps to count and examine the stamp paper received from the stamp office, and to countersign the receipts granted by the collector.

Licensed venders of stampt paper to be established in certain places, who shall be paid either by salary, or commission, and to be at all times adequately supplied with the requisite quantities.

Fifth. Licensed venders of stampt paper shall be established in every *pergunnah*, or at such places as the Board of Revenue and Board of Commissioners may determine; who shall be paid by salary or commission, or partly by salary and commission, as those Boards respectively may, with the sanction of Government, direct. It shall be the duty of the collectors to cause those officers to be at all times adequately supplied with the requisite quantities of each sort of stampt paper. In like manner, it shall be the duty of the Board of Revenue and Board of Commissioners at all times to satisfy themselves, that no obstacles occur to the mercantile business, or other pecuniary transactions of the country, from any delay or difficulty in procuring stampt paper required for the conduct of the affairs of individuals.

Stamp *darogahs* and persons authorized to retail stamps, to execute certain engagements, and to receive certain *sunnuds*

Sixth. Every stamp *darogah* and every person authorized to retail stamps, shall give security to the collector for the due performance of an engagement to be executed by him, agreeably to the forms prescribed in the Appendix Nos. 2 and 3, and shall receive a *sunnud* prepared agreeably to the forms Nos. 4 and 5.

What accounts to be kept by the stamp *darogahs*

Seventh. The stamp *darogah* shall keep an account of the quantity and value of stamps supplied by him to the different venders, and every vender shall keep a day book, exhibiting the stamps sold by him, which day book shall be transmitted to the *zillah* stamp office at the end of each month, and every vender shall, on receiving a supply of stampt paper for sale from the stamp *darogah*, grant a receipt for it. He shall at the same time carefully examine the stampt paper entrusted to his charge to satisfy himself, that it bears the Government stamp, which he must certify in the receipt granted to the stamp *darogah*.

The collectors to transmit to the general stamp office, such accounts as may be required by the superintendent.

Eighth. The collectors shall transmit to the general stamp office, such accounts as the superintendent may require, with the consent and approbation of the Board of Revenue.

No other person to sell stamps, excepting those authorized by the present regulation, under pain of prosecution and punishment.

Ninth. No person, excepting the superintendent of stamps, the collectors of the land revenue, or other European officers invested with the charge of the office for the sale and distribution of stamps, and the authorized native venders, shall be deemed competent to sell stamps; and any other person who may sell stamps, in opposition to this prohibition, shall be liable to be prosecuted for such act before the magistrates, and punished on conviction to the full extent of the powers vested in the magistrates by the general regulations.

What instruments to be written on stampt paper, and how the value is to be regulated.

XI. From and after the date specified in the preamble to this regulation, every bond, promissory note, bill of exchange, letter of credit, or other obligation for the payment of money, every receipt or acquittance, whereby any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for, or in any manner satisfied; every deed of gift, sale, devise, or other transfer of property, real or personal; every lease, deed of mortgage, or other limited assignment of land; every deed of contract, partnership, agreement, security, or engagement, which may be executed within the provinces subject to the presidency of Fort William in Bengal; shall be written on paper (or some other material) impressed with the Government stamp, the value of which stamp shall be regulated as follows:—*

TABLE.

1. *If the bond or other instrument shall be for a sum not exceeding sixteen rupees, or if the value of the property transferred or otherwise affected by it shall not exceed sixteen rupees, the deed shall be executed on stamp paper of the value of one anna.*
2. *If above* 16 *rupees, and not exceeding* 64 *rupees—two annas.*
3. *If above* 64 *rupees, and not exceeding* 125 *rupees—four annas.*
4. *If above* 125 *rupees, and not exceeding* 250 *rupees—eight annas.*
5. *If above* 250 *rupees, and not exceeding* 500 *rupees—one rupee.*
6. *If above* 500 *rupees, and not exceeding* 1,000 *rupees—two rupees.*
7. *If above* 1,000 *rupees, and not exceeding* 2,000 *rupees—four rupees.*
8. *If above* 2,000 *rupees, and not exceeding* 5,000 *rupees—eight rupees.*

* Section 1. and 12. rescinded by Section 3, Regulation XVI. 1824.

9. *If above* 5,000 *rupees, and not exceeding* 10,000 *rupees—sixteen rupees.*
10. *If above* 10,000 *rupees, and not exceeding* 20,000 *rupees—thirty-two rupees.*
11. *If above* 20,000 *rupees, and not exceeding* 50,000 *rupees—fifty rupees.*
12. *If above* 50,000 *rupees, and not exceeding* 100,000 *rupees—one hundred rupees.*
13. *If above* 100,000 *rupees—one hundred and fifty rupees.*

All pottahs, cabooleats, or other instruments relative to lands, held exempt from the payment of revenue to Government, to be written on stampt paper.

But such instruments relative to lands subject to the payment of revenue to Government, need not be written on stampt paper.

XII. To prevent misconstruction, it is hereby declared, that every lease and its counterpart (pottah *and* cabooleat), *or other engagement contracted between landlord and tenant, every receipt* (dakelah) *or other acknowledgment for the payment of rent, is required to be written on paper bearing the prescribed stamp, supposing that such lease, receipt, or other instrument relate to lands held exempt from the payment of revenue to Government; but that instruments of the correspondent descriptions, which have relation to lands subject to the payment of revenue to Government, need not be written on stampt paper.*

Fees hitherto paid on the institution of civil actions, on summonses, and on exhibits, to be discontinued, and a stamp duty to be levied in lieu thereof.

XIII. From and after the date specified in the preamble to this regulation, the fees hitherto paid on the institution of civil actions, on summonses, and on exhibits, shall be discontinued, and the following stamp duties shall be levied in lieu thereof:—

TABLE.

In suits instituted in any court of judicature, and in appeals preferred from the judgments of any such court to a superior court, if the amount or value of the property claimed shall not exceed sixteen rupees, the plaint or petition shall be written on paper of one rupee.

If above 16 rupees, and not exceeding 32 rupees—two rupees.
If above 32 rupees, and not exceeding 64 rupees—four rupees.
If above 64 rupees, and not exceeding 150 rupees—eight rupees.
If above 150 rupees, and not exceeding 300 rupees—sixteen rupees.
If above 300 rupees, and not exceeding 800 rupees—thirty-two rupees.
If above 800 rupees, and not exceeding 1,600 rupees—fifty rupees.
If above 1,600 rupees, and not exceeding 3,000 rupees—one hundred rupees.
If above 3,000 rupees, and not exceeding 5,000 rupees—one hundred and fifty rupees.
If above 5,000 rupees, and not exceeding 10,000 rupees—two hundred and fifty rupees.
If above 10,000 rupees, and not exceeding 15,000 rupees—threehundred and fifty rupees.
If above 15,000 rupees, and not exceeding 25,000 rupees—five hundred rupees.
If above 25,000 rupees, and not exceeding 50,000 rupees—seven hundred and fifty rupees.
If above 50,000 rupees, and not exceeding 100,000 rupees — one thousand rupees.
If above 100,000 rupees—two thousand rupees.

In suits for land paying revenue to Government, the value of the property how to be assumed.

XIV. *First.* In suits for land paying revenue to Government, the value of the property shall be assumed in the ceded and conquered provinces, including Cuttack, at the amount of the annual *jumma* payable on account of the land in question to Government; and in the provinces of Bengal, Behar, Benares, and Orissa, excepting Cuttack, as already noticed, at three times the amount of the annual *jumma* payable on account of the land to Government.

In suits for land held exempt from the payment of revenue to Government, the value of the property how to be assumed.

Second. In suits for land held exempt from the payment of the public revenue to Government, the value of the property shall be assumed throughout the country at eighteen times the amount of the computed annual produce of the land.

In suits for houses, gardens, or other property, and in actions for the recovery of damages in matters relating to marriage, &c the value how to be estimated.

Third. In suits for houses, gardens, tanks, or other property, real or personal, excepting the two descriptions of lands mentioned in the two preceding clauses, and in actions for the recovery of damages in matters relating to marriage, caste, or any personal injury, the value shall be estimated according to the rule contained in Section 3, Regulation IV. 1793, and Section 3, Regulation III. 1803.

Registers and native commissioners entitled to receive the fees incorporated with the stamp duty under Section 13. of the present regulation.

Fourth. It is not intended by the provisions of this regulation to deprive the registers of the *zillah* and city courts, or the native commissioners, of the established proportion of the fees hitherto received on suits which may be instituted in the *zillah* and city courts, and referred to them for decision. But as those fees are now incorporated under Section 13. of the present regulation, with the stamp-duty payable on the plaint or petition, it shall be the duty

duty of the *zillah* and the city judges to cause accounts of the proportion of the fees receivable by the registers and native commissioners under the existing rules, to be prepared at the expiration of every month, and to attest the same with their seals and official signature. The account so authenticated, shall be deemed a sufficient warrant to the collectors for the payment of the amount receivable on the above account by the registers and native commissioners.

No exhibit to be filed without a *derkhaust* or application, praying its admission, written on stampt paper of a prescribed value.

XV. No exhibit shall be filed in any court of judicature, without a *derkhaust* or application, praying the admission of the exhibit, which *derkhaust* shall be written on stampt paper, as follows.

In the court of the register, on paper of the value of eight annas.

In the *zillah* and city courts, on paper of the value of one rupee.

In the provincial courts of appeal, and in the Sudder Dewanny Adawlut, on paper of the value of two rupees.

No summons to be issued for the attendance of a witness without a *derkhaust*, written on stampt paper of the value specified in the preceding section.

XVI. In like manner, no summons shall be issued for the attendance of any witness, without a *derkhaust* or application, praying the attendance of such person; which *derkhaust* shall be written on stampt paper of the value specified in the preceding section, according to the court in which it may be delivered and recorded.

Every answer, replication, and rejoinder, &c. which may be filed in any suit, to be written on stampt paper of a specified value.

XVII. Every answer, replication, and rejoinder; every supplement, *razeenamah*, *sooloonamah*, *ruffanamah*, or petition, which shall hereafter be filed in any suit, shall be written on stampt paper, as follows:—

In the court of the register, on paper of the value of eight annas.

In the *zillah* and city courts, on paper of the value of one rupee.

In the provincial courts of appeal, and in the Sudder Dewanny Adawlut, on paper of the value of four rupees.

Miscellaneous petitions and applications of certain descriptions in the revenue and judicial departments, to be written on stampt paper of a specified value.

XVIII. All miscellaneous petitions and applications, which may be presented to the different authorities in the revenue and judicial departments, all *moktarnamahs*, *vakalutnamahs*, and all charges preferred to the magistrates for adultery, fornication, rape, calumny, abusive language, slight trespass, or inconsiderable offences, (excepting always cases of *mayhem*, actual affrays, and tumultuary assemblies of the people,) shall be written on stampt paper, as follows:—

If preferred to a collector or assistant collector of the land revenue or customs, to either of the superintendents of police, to a *zillah* or city judge, or magistrate, or to any other authority subordinate to the provincial courts; on paper of eight annas.

If preferred to a provincial court of appeal or circuit; on paper of one rupee.

If preferred to the court of Sudder Dewanny or Nizamut Adawlut, or to the Board of Revenue or Board of Commissioners; on paper of two rupees.

No copy of any paper to be authenticated by any public officer, or received in evidence, unless transcribed on stampt paper, according to the rates specified in this section.

XIX. No copy of any paper shall be authenticated by any public officer, or received as evidence in any court of judicature, unless transcribed on stampt paper, according to the following rates, viz.

Copies of decrees passed by registers and by judges of the city and *zillah* courts, shall be written on paper of the value of one rupee.

Copies of decrees passed by the provincial courts of appeal, on paper of two rupees.

Copies of decrees passed by the court of Sudder Dewanny Adawlut, shall be written on paper of four rupees.

Copies of the proceedings of the court of Sudder Dewanny Adawlut, prepared in order to be transmitted to his Majesty in Council, shall be transcribed on paper of the value of two rupees.

Authenticated copies of revenue and judicial proceedings; authenticated copies of accounts, statements, reports, or other documents, which individuals may require for use or reference, shall be written on paper of the value of eight annas.

XX. It shall be the duty of the Board of Revenue and Board of Commissioners respectively, to cause the greatest possible publicity to be given to the provisions of the present regulation, and especially to the rates of duty thereby established on stampt paper.

The Board of Revenue and Board of Commissioners to cause the greatest possible publicity to be given to the present regulation, and the rates of duty established in it.

XXI. It shall likewise be the duty of the Board of Revenue and Board of Commissioners, and of the officers acting under their authority, to adopt all legal and proper measures for the conviction and punishment of persons suspected of forging or selling stampt paper, or uttering it knowing it to be forged; and likewise for the punishment of any authorized vender of stamps, either by means of a criminal prosecution, or by dismission from office, as may appear most proper according to the circumstances of the case, who may be guilty of exacting more than the prescribed rates for the sale of stamps.

The Board of Revenue and Board of Commissioners, and the officers acting under their authority, to adopt all legal and proper measures for the conviction and punishment of persons forging or selling stampt paper, or guilty of other abuses.

XXII. The collectors and assistant collectors of the land revenue shall in ordinary cases be vested with the charge of the stamp-office ordered by the present regulation to be established in each *zillah*. The Governor General in Council, however, reserves to himself the power of nominating any other public officer, or deputing specially any other covenanted servant of the Honorable Company to take charge of any such stamp-office, in any district in which that measure may appear to him to be advisable; and persons so nominated or deputed shall be entitled to exercise all the powers, and enjoy the emoluments granted to collectors of the land revenue by this regulation.

The collectors of the land revenue shall be vested, in ordinary cases, with the charge of the stamp office ordered to be established in each *zillah*; and power reserved to Government to nominate any other public officer to take charge of any such office.

APPENDIX.

No I.

OATH.

"I A. B. appointed superintendent of the stamps, solemnly swear, that I will diligently and faithfully execute the duties of the said office, according to the best of my knowledge and judgment; and that I will not directly or indirectly derive, or knowingly allow any person to derive, any pecuniary advantage or emolument, from, or on account of, any matters relating to the said office, excepting such as may be expressly authorized by the Governor General in Council. So help me God."

No. 2.

FORM OF ENGAGEMENT to be executed by persons appointed to the office of stamp *darogah*.

"I A. B. appointed by the collector of C———, to be stamp *darogah*, do hereby engage to perform the duties attached to the office of stamp *darogah*.

"I will carefully count and examine the stamps transmitted from the general stamp-office, and attest the receipts executed by the collector for the same, and likewise prepare the indents for the supplies of stamps which may be required from the superintendent.

"I will cause the different stamp venders established in the district to be supplied, in pursuance of such instructions as I may receive from the collector, with proper quantities of stampt paper, and I will carefully examine, and compare the accounts of such stamp venders.

"I will be responsible for the accounts of the stamp-office, and for the value of the paper entrusted to my charge; and I will do every thing in my power to prevent imposition and fraud in the stamp-office, and will submit to the collector any information which I may obtain respecting the forgery or fabrication of stamps.

"Executed before me this ——— day of ———,

(Signed) "C. D.

"*Collector.*"

No. 3.

FORM OF ENGAGEMENT to be executed by persons appointed to the office of stamp vender.

"I A. B. appointed to vend stamps at C———, in the *pergunnah* of D———, in the district of E———, do hereby engage faithfully to observe the following conditions:—

"1st. That I will carefully examine every stampt paper which may be entrusted to me for sale, and certify in my receipts for the same, that such paper bears the stamp of Government, and the signature of the superintendent or his assistant.

"2d.

"2d. That I will not charge more for any stamp or stamps entrusted to me for sale, than the established price for such stamp or stamps.

"3d. That I will monthly prepare and deliver to the stamp *darogah*, or such persons as may be authorized to receive the same, a faithful account of all the stampt paper which may be sold by me, and will likewise specify the balance which may remain in store, under my charge; and will on no account allow any person to take stampt paper away without receiving and bringing to account the price of such stampt paper."

"Executed before me this——— day of ———
(Signed) "C. D.
"*Collector*."

No 4.

FORM OF SUNNUD to be granted to persons appointed to the office of stamp *darogah*.

L. S.

"Whereas A. B. has executed the engagement prescribed by clause sixth, Section 10, Regulation I. 1814, to be entered into by persons appointed to the office of stamp *darogah*; I C. D. collector of E——, do hereby constitute and appoint the said A. B. to be *darogah* of the *villah* stamp-office under my charge."

"Given under my hand and seal,
this ——— day of ———,
(Signed) "C. D.
"*Collector*."

No. 5.

FORM OF SUNNUD to be granted to persons appointed to the office of stamp vender.

L. S.

"Whereas A. B. has duly executed the engagement required by clause sixth, Section 10, Regulation I. 1814, to be executed by persons authorized to sell stamps; I C. D. collector of E———, do hereby authorize the said A. B. to be a stamp vender, and to open an office for the sale of stamps at ———, in *pergunnah* ———, in the district under my charge."

"Given under my hand and seal,
this ——— day of ———,
(Signed) "C. D.
"*Collector*."

A. D. 1814. REGULATION X.

A REGULATION *for explaining so much of Regulation I.* 1814, *as relates to Engagements contracted between Government and Individuals.*—PASSED *by the Governor General in Council, on the* 20*th May* 1814, *corresponding with the* 8*th Jeyte* 1221 *Bengal era; the* 16*th Jeyte* 1221 *Fussily; the* 9*th Jeyte* 1221 *Willaity; the* 1*st Jeyte* 1871 *Sumbut; and the* 29*th Jummadi-ul-Awul* 1229 *Higeree.*

Preamble.

WHEREAS Regulation VII. 1800, generally has been rescinded by Section 2, Regulation I. 1814; and whereas it was not the intention of the Governor General in Council by such rescission to require, that engagements, which might be contracted between Government and individuals, should be written on stampt paper, the following rules have been passed, declaratory of the intentions of Government on that point.

Explanation of certain provisions contained in Regulation I. 1814.

II. Nothing contained in Section 9, Regulation I. 1814, or in any other section of that regulation, shall extend or be construed to extend to engagements which have been or may be contracted between Government and individuals, for the provision of the Honorable Company's investment, or regarding the manufacture of salt, or the culture of the poppy and the manufacture of opium, or the manufacture or sale of spirituous or fermented liquors or intoxicating drugs, or any other matter, in which Government may be one of the contracting parties.—All such engagements, and likewise the various instruments mentioned in Section 9, Regulation I. 1814, to which Government has been or may be a party, shall be received and admitted in evidence in the different courts of judicature, although written on plain or unstampt paper, any thing contained in the said regulation to the contrary notwithstanding.

A. D. 1824. REGULATION XVI.

A REGULATION *for rescinding and modifying certain Parts of the existing Regulations, relating to the Collection of Stamp Duties.*— PASSED *by the Governor General in Council, on the* 18*th November* 1824; *corresponding with the* 4*th Aughun* 1231 *Bengal era; the* 12*th Aughun* 1232 *Fussily; the* 5*th Aughun* 1232 *Willaity; the* 13*th Aughun* 1881 *Sumbut; and the* 26*th Rubee-ul-Uwal* 1240 *Higeree.*

Preamble.

WHEREAS it is the intention of Government, with a view to prevent the forgery of stampt paper, to cause stamps of a high value to be impressed on paper specially manufactured in Europe for that purpose, and bearing in water-mark the device of the East India Company's arms, with the following words, in addition to the ordinary legend of the said arms, that is to say, the words "Government Stamp," in English, and corresponding words in the Bengalee language and character, and in the Hindoostanee language and Nagree characters, and the words *Ulamut Hukoomut Kumpanee* in the Persian character, and the said impression will supersede the necessity of causing the paper to be authenticated in the manner prescribed in Section 6, Regulation I. 1814; and whereas it appears unnecessary to continue the said authentication of stampt paper, of any description, of which the value may be less than eight annas, for each piece, and it is otherwise expedient to modify certain parts of the existing regulations relating to this branch of the public revenue; the following rules have been enacted to be in force, within the provinces belonging to the presidency of Fort William, from and after the expiration of six weeks from the date of their promulgation.

Water-mark paper, or paper of a value not exceeding four annas per piece, need not be authenticated.

II. Stampt paper of whatever value, being paper of the description specified in the preamble of this regulation, as well as stampt paper of a value not exceeding four annas for each piece, shall and may be sold and distributed, without being authenticated in the manner prescribed in Section 6, Regulation I. 1814. Provided however, that paper of the above description or value, though bearing such authentication, shall nevertheless be current as heretofore. The rule contained in the aforesaid section shall continue to be observed in regard to all stampt paper of the value of eight annas and upwards, not being paper of the description specified in the preamble of this regulation. But it shall be competent to Government to alter, modify, or rescind that rule by an order in council, in such manner as may from time to time be judged expedient, or by a like order to cause any new or additional device or legend to be impressed on the stampt paper.

Certain provisions rescinded.

III. Sections 9, 11, and 12, Regulation I. 1814, with so much of Section 18, of that regulation as refers to *moktarnamahs*, and Sections 17, 18, 19, and 26, Regulation XXVI. 1814, excepting so much of Section 19, as relates to security bonds (*malzaminee, failzaminee* or *hazirzaminee*) taken by or by order of any court, collector, or other judicial or revenue authority, are hereby rescinded.

New stamp duties prescribed for certain deeds, instruments, and writings.

IV. From and after the date specified in the preamble of this regulation, stamp duties shall be chargeable on the deeds, instruments, and writings, specified in the schedule, (No. 1.) annexed to this regulation, at the rates therein set forth, and no instrument, deed, or writing of the descriptions specified in the said schedule (saving of course what may be therein

therein declared to be exempted) shall be written or printed on any paper, parchment, vellum, taur-leaf, or other material applicable to such purpose, unless the same shall have been first duly stampt with a stamp, denoting and expressing the duty prescribed for such deed, instrument, or writing. Provided however, that if any of the deeds or instruments specified in the said schedule shall require for their due engrossment two or more rolls of paper, it shall be sufficient that one of the rolls is stamped with the prescribed stamp, provided the roll or sheet so stamped shall bear the signatures of the party or parties and of the attesting witnesses.

Lands how to be valued.

V. The valuation of lands and other property affected by deeds, instruments, or writings chargeable with a stamp duty, rated by the value thereof, shall be made in conformity with the provisions contained in Section 14, Regulation I. and Section 23, Regulation XXVI. 1814, as explained by Section 5, Regulation XIX. 1817.

Penalty for employing paper not bearing the prescribed stamp.

VI. *First.* If any person or persons shall, after the date specified in the preamble of this regulation, write or engross, or cause to be written or engrossed on any vellum, parchment, paper, or other material, any of the matters or things on account of which such material would be chargeable with stamp duty, under the rules of this or any other regulation in force, before the said material shall have been duly stamped, or if any person shall after the said date in any manner make, sign, or execute, or knowingly accept or negotiate any deed, instrument, or writing chargeable with a stamp duty that may not have been executed on paper, or other material duly stamped, such person or persons shall forfeit for every such offence a sum equivalent to twenty times the value of the stampt paper, which ought to have been used.

Or evading the rule by executing deeds out of the provinces.

Second. The same penalty shall be forfeited, paid, and levied by and from any person or persons ordinarily resident within the provinces, to which this regulation extends, who may execute, or cause to be executed in any place on the continent of India, not being within the said provinces, any deed, instrument, or writing of the description chargeable with stamp duty, with the intention of evading the payment of the prescribed duty, and also by and from any person or persons who may knowingly accept or negotiate any deed, instrument, or writing so executed.

No deed executed in any place on the continent of India shall be received in any court, unless written on paper bearing the prescribed stamp.

Third. Provided also, that no deed, instrument, or writing executed in any place whatsoever on the continent of India, and relating to the payment, receipt, sale, conveyance, assignment, or transfer of any property, real or personal, being within any province or place to which this regulation extends, or of any interest in such property, or to any agreement, contract, engagement, or settlement, to have effect within any province or place as aforesaid, such deed, instrument, or writing being of a description chargeable with stamp duty under the rules of this or any other regulation (saving and except bills of exchange *bonâ fide* drawn out of the said provinces), shall be admitted in evidence, or otherwise received or filed in any court of judicature or other public office, unless the paper, vellum, or other material on which such deed, instrument, or writing may be written shall be stamped with the stamp prescribed for such deed, instrument, or writing.

Foreign bills of exchange not to be negotiated without payment of prescribed stamp duty.

Fourth. Provided further, that no bill of exchange drawn on any part of the continent of India, and payable within any province or place to which this regulation extends, shall be negotiated within any such province or place, unless the same shall first be stamped with the stamp prescribed by this regulation for a bill of the like amount, or unless a copy thereof executed on paper bearing such a stamp shall be prepared and attached to the original bill, with the signature of the person endorsing such original. Any violation of this prohibition shall subject the parties offending to the same penalties and forfeitures, as are prescribed for the case of persons executing deeds or instruments within the provinces, to which this regulation extends, on paper not duly stamped.

Holders of instruments written on unstamped paper, on what conditions to get them duly stampt.

Fifth. Provided however, that if any person or persons writing or engrossing or causing to be written or engrossed any matter or thing chargeable with a stamp duty upon unstamped paper, vellum, parchment, or the like, or any person or persons accepting or becoming possessed of any deed or instrument so written on unstamped paper, or desirous of negotiating or benefiting thereby, shall voluntarily carry the same to the collector, and shall pay to that officer the entire amount of duty chargeable thereupon, together with the amount

hereinafter provided, the collector shall transmit the deed, instrument, or writing to the superintendent of the stamp office, for the purpose of being duly stampt, and the person aforesaid shall not be liable to the penalty declared in the preceding clause, that is to say, if the deed, instrument, or writing originally executed on unstamped paper, shall be brought to be stamped in the manner above mentioned, at any time before the money conditioned or directed to be paid, or any part thereof, or the act conditioned to be done shall be due, but not later than thirty days from the date of the execution of the deed, instrument, or writing, or (in the case of deeds and instruments not conditioning the payment of money, or the performance of any contract within a specific period) at any time, within thirty days of the execution of the deed or instrument, the party shall pay a sum equal to five times the value of the stampt paper, which ought to have been used. If the deed or instrument aforesaid shall not be brought in the manner above mentioned, within the period above specified, the party bringing it shall pay a sum equal to ten times the value of the stampt paper, which ought to have been used. Provided also, that in the case of bills of exchange, which may be payable on demand, or which may be made payable at a certain date after sight, and which may not have been presented for payment, the maturity of such bills shall be calculated, by allowing for the presentation of them a period of two weeks, in addition to the time required for their transmission to the place on which they may be drawn, by the public dawk.

If within thirty days.

If after thirty days.

Sixth. In case any deed, instrument, or other writing liable to a stamp duty shall have been executed on paper, parchment, vellum, or other material stamped for a rate or amount of duty less than what may be the rate or amount chargeable on account of the matter or thing that may have been engrossed or written thereupon, the like penalties shall attach as have been provided by the preceding rules of this section, that is, a sum equal to twenty times the excess of the proper stamp above the value of that which may have been used shall be forfeited, if the error of the stamp be discovered otherwise than by the voluntary production of the deed, instrument, or writing, by the party or parties concerned, and a sum equal to five or ten times the said excess, if the party shall voluntarily bring such deed to have the proper stamp affixed within the periods above stated respectively.

Penalty in case of the employment of paper stamped with too low a stamp.

Seventh. Provided however, and it is hereby enacted, that in case any deed or instrument chargeable with a stamp duty shall have been executed on unstamped paper, or other unstamped material, or on any material bearing a stamp of an amount not equal to the duty chargeable upon such deed or instrument, then, if the person executing such deed or any other party interested shall establish, to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the irregular execution of the deed or instrument was owing to accident or inadvertence, or to any unavoidable cause, it shall be competent to the abovementioned authority, in case they should think proper to do so, to remit part or the whole of the penalties above enacted, and to cause a proper stamp to be affixed to such unstamped, or improperly stamped instrument, on the payment of the actual amount of duty chargeable thereupon. It shall also be competent to the Board, or other authority aforesaid, in cases in which, under special circumstances, it shall be proper or expedient, to direct the collector to grant to the party a paper bearing the prescribed stamp, certifying thereon the amount paid, and the nature and date of the instrument on account of which it may have been levied, and authorizing the party to file, exhibit, and record the same in any court or public office with such certificate and authority annexed; and on the production of such certificate and authority duly annexed to the instrument, the latter shall be filed, recorded, received, and enforced in the same manner as if it were executed on paper bearing the prescribed stamp.

Provision for cases of accident or inadvertence.

Eighth. It is further hereby declared to be competent to the Board of Revenue, or other Board or Commission exercising the powers of that Board, to authorize and direct the prescribed stamp to be affixed to any deed, instrument, or writing, which may have been written on unstamped paper, previously to the enactment of this regulation, on the payment, by the party holding or desiring to benefit by such deed, instrument, or writing, of such a fine as the said Board may judge fit to demand: and any deed, instrument, or writing so stamped, shall be, and be considered equally valid as if it had been originally

Board authorized to cause a stamp to be impressed on deeds and instruments executed on unstamped paper previously to the enactment of this regulation.

written and engrossed on paper bearing the proper stamp, any thing in the existing regulations to the contrary notwithstanding.

Applications in such cases how to be made.

Ninth. Persons desiring to have the proper stamp affixed to deeds or instruments written on unstamped or stampt paper of an inadequate value without the payment of the prescribed penalty, may make application for that purpose, either directly to the Board, or to the collector or other officer in charge of the stamp office. In cases in which application may be made to the Board, that authority will either investigate the case themselves, or refer it for report to the collector as they shall judge most convenient, and in all cases, in which the party may apply to the collector or other officer aforesaid, it shall be the duty of such officer forthwith to hold proceedings on the case, and to submit a report on the circumstances of it to the Board, to which he may be subordinate, with as little delay as practicable.

Penalty for filing or recording papers not executed on paper bearing the prescribed stamp.

VII. *First.* Any person or persons filing, or exhibiting, or recording, or causing, or procuring to be filed, exhibited, or recorded for the purposes of proof, information, registry, or for any purpose or in any manner whatsoever, in any court of justice or in the office of any collector, register, or other public officer any deed, instrument, petition, pleading, or other writing of the description required to be written on stampt paper, which may not be written on the prescribed stampt paper, whether the said person or persons be himself the party interested in the case or matter on account of which such deed, instrument, petition, pleading, or writing may be filed, exhibited, or recorded, or be the *vakeel* or *moktar* of such party, or be a ministerial officer of such court or office, save and except the cases provided for in Section 8. of this regulation, shall besides dismission from office, (if the offender be an officer of Government or authorized *vakeel* of court,) forfeit to Government a sum equal to twenty times the value of the stampt paper on which such deed, instrument, petition, pleading, or writing ought to have been written.

Penalty for *vakeels* and others preparing papers without the prescribed stamps.

Second. Any *vakeel* or authorized pleader attached to any court of judicature, any *cauzy*, or public officer whatsoever, who may draw up any deed, instrument, or other writing, required to be written on stampt paper, on paper or other material not bearing the prescribed stamp, or who may attest, or record any deed, instrument, or writing, which may not be written on the prescribed stampt paper, or who may prepare for the purpose of being authenticated, a copy of any deed, instrument, or writing on paper or other material not bearing a stamp of the same value, as is prescribed for the original of such deed, instrument, or writing, shall besides dismission from office, forfeit to Government a sum equal to twenty times the value of the stampt paper on which such deed, instrument, or writing ought to have been written.

No exception on account of overvalue.

VIII. No exception shall be taken to any deed, instrument, or other writing, on the ground that the stamp which may have been used is not of a proper denomination, or rate of duty, provided the stamp or stamps used equal or exceed in value the stamp or stamps, which under the provisions of this regulation ought to have been used.

Stamps to be stampt on such paper, and in such manner as Government directs.

IX. *First.* So much of Regulation I. 1814, as prescribes that the stamps specified in Section 5. of that regulation shall be stampt at the office of the superintendent of stamps, together with such parts of the said regulation as prescribe, or can be construed to prescribe, the use of any particular description of paper, are hereby rescinded; the aforesaid stamps as may hereafter be used shall be impressed at such place, and in such manner, and on such paper or other material, as the Governor General in Council may, from time to time, direct.

Board of Revenue to cause proper dies, &c. to be prepared.

Second. In further modification of Section 5, Regulation I. 1814, it is hereby enacted, that it shall be competent to the Board of Revenue, with the sanction of Government, to cause such sets of stamps to be prepared, as may appear to them best suited for expressing and denoting the several stamp duties directed to be raised under this or any other regulation; and to direct the employment of two or more stamps to denote and express the amount chargeable on any single piece of vellum, parchment, paper, or other material; provided however, that the stamps impressed at the office of the superintendent of stamps, or other place, appointed in lieu of it, shall always correspond in number and value with the counterstamps impressed at the general treasury, and that all dies shall besides the words denoting

 their

their value contain the following words, that is to say, those used at the office of the superintendent of stamps or other place aforesaid, shall contain the words "Stamp office," and the counter-stamp impressed at the general treasury shall similarly contain the words "General Treasury."

X. So much of Section 10, Regulation I. 1814, as prescribes that a single office only shall be established in each district, for the superintendence of the sale of stamps, and as fixes the mode and extent of remuneration to be granted to the officer in charge of the said office, together with such part of the aforesaid section, as prescribes, or can be construed to prescribe, that licenses for the sale of stampt paper shall be granted only to natives of India, is hereby rescinded. The rules contained in the aforesaid section, which refer to the form of *sunnud* to be granted to, and engagements to be executed by, the licensed venders of stamps, are likewise declared to be subject to the modifications hereinafter prescribed. Such offices shall be established for the above purpose in the several districts, as the Governor General in Council shall from time to time direct, and Government further reserves to itself the power of determining, from time to time, the remuneration to be assigned to the officers vested with the charge of the several stamp offices, now established, or hereafter to be established, and similarly of fixing, from time to time, the limits within which the said officers shall exercise the powers and perform the duties in this behalf ordinarily vested in collectors of land revenue by Regulation I. 1814. Provided also, that all rules contained in this or any other regulation now in force, or hereafter to be enacted, which have reference to the powers and functions exercised, or emoluments enjoyed, by the said collectors, shall, in matters of, or belonging to, the stamp revenue, be held applicable to all other public officers, who may be vested with the charge of a stamp office under the above rule, unless otherwise specially provided. The collectors or other officers in charge of a stamp office shall, with the sanction of the Board of Revenue, or other authority exercising the powers of that Board, authorize such persons to sell stamps as may appear proper. Provided however, that all such persons shall be furnished with a license in the form No. 2, annexed to this regulation, and that a list of all licensed stamp venders shall be stuck up in a conspicuous place in the *cutcherree* of the collector of the district, and in the court room of the nearest *dewanny adawlut*, or in such other place or places, as the Board of Revenue, or other authority aforesaid, shall direct. Provided also, that all persons now appointed or authorized, or who may hereafter be appointed or authorized, to sell stamps, under the authority of the collector or other officer in charge of a district stamp office, shall enter into an engagement, according to the form No. 3, annexed to this regulation, and shall furnish adequate security for the due performance of the several stipulations therein contained, subject to the several penalties hereinafter specified. Provided also, that it shall and may be lawful for the Board of Revenue to require venders or distributors of stamps to come under such further engagements as may appear necessary, and as may be legally required from them: any thing in the existing regulations to the contrary notwithstanding.

Such officers to be appointed to the management of stamp concerns in each district, with such remuneration as Government may judge fit. Rules regarding appointment of stamp venders likewise modified.

Appointment of venders how to be made.

Condition of appointment.

XI. *First.* All authorized stamp venders shall at all times have their respective licenses, together with a copy of the schedule annexed to this regulation, duly authenticated by the official seal and signature of the collector or other officer, by whom they may have been licensed, stuck up in a conspicuous place in the *cutcherree* room or other place in which they may sell the stamps: and shall further stick up such a notification on the outer door of their *cutcherree* or house, as the collector or other officer may direct, that the public may be fully apprized of their appointment. Any disobedience of this rule will subject the party offending to a fine of fifty rupees.

Venders always to have stuck up for general inspection, a copy of the schedule of duties, together with their respective licenses.

And further to notify their appointment as may be directed

Penalty for neglect.

Second. All stampt paper sold by authorized venders, or otherwise delivered to individuals for use, shall be endorsed by the vender or other person delivering the same, with his signature, written in the manner commonly used by him; and the vender or person aforesaid shall further inscribe on the back of each sheet or piece of such paper, the date of such sale or delivery. Any vender or distributor giving out stampt paper or the like, without writing, at the back of each sheet or piece, his name as aforesaid, and the date of sale or delivery, shall forfeit for every such offence the sum of fifty rupees, provided the value of the paper sold do not exceed the sum of sixteen rupees; but if the value of the paper so sold without signature exceed the sum of sixteen rupees, then the vender shall for every offence

Stamp venders to endorse paper sold by them.

Penalty for neglect.

so committed forfeit a sum equal to three times the value of the paper so illegally sold by him. Any vender or distributor writing a false date at the back of any paper, vellum, or parchment, given out by him, shall forfeit the sum of one hundred rupees for every such offence; or if the value of the stamp sold exceed that amount, then he shall forfeit six times the value of such stampt paper, besides being liable to the penalty of his bond in case of any breach of its stipulations.

Penalty for writing a false date.

Third. No vender or distributor of stamps shall give out, or deliver any stampt paper, or the like, without having previously received the full amount of the duty denominated by the stamp or stamps thereon impressed, unless otherwise specially permitted or directed by the collector or Board of Revenue; and any vender or distributor who may, without a special direction, or permission in writing from the collector or Board aforesaid, give out or deliver any stampt paper, vellum, parchment, or the like, without having received the entire amount of duty, denominated by the stamp or stamps affixed thereto, shall forfeit for each and every piece of paper or other material aforesaid, so given out or delivered by him, the sum of fifty rupees, besides being held responsible for the amount which should have been taken, in case of its not being afterwards recovered. And any person taking or receiving stampt paper, without having paid the entire amount of duty as aforesaid, shall forfeit a like sum for each and every piece of paper so received or taken by him.

Venders not to sell stamps at an inadequate price.

Penalty for selling or delivering without receiving the full price.

Penalty for purchasing at an inadequate price.

Fourth. All venders and distributors of stamps shall comply with all applications made to them, for the purchase of stampt paper or the like, with as little delay as practicable; and any vender or distributor being applied to for stampt paper or the like, and having in his possession the description of paper required, shall, in case of refusal or wilful delay to furnish the same to the person applying for it, and tendering the value in coin of the established currency, or in notes authorized by Government to be received in payment of the public revenue, forfeit for every such offence the sum of fifty rupees.

Penalty for refusing or delaying to deliver paper.

Fifth. No vender or distributor of stamps shall, on any plea or pretext whatsoever, take, receive, or demand, a higher price for the stamps sold or delivered by him than the sum denoted by the stamp or stamps impressed on the paper, parchment, or the like, so sold or delivered, or any fee, reward, or consideration for furnishing stamps to persons applying for them. Any vender or distributor who, upon furnishing stampt paper, parchment, vellum, or any other article bearing a stamp, to any individual for use, shall, as a consideration for furnishing the article, or on any other pretext, take or demand a higher price than the amount that may be denoted by the impression of the stamp or stamps upon such paper, parchment, vellum, or the like, shall forfeit for every such offence the sum of sicca rupees one hundred.

No vender to take more than the prescribed price for stamps sold by him.

Penalty for taking or demanding more than just price.

Sixth. All persons licensed to vend or distribute stamps, shall keep such accounts of the paper received and delivered by them, as the Board of Revenue may direct, and shall furnish the collector with such copies or extracts of those accounts, and at such periods, as he may from time to time require. The said persons shall regularly pay to the collector all money received by them, on the sale of stamps entrusted to them, on account of Government, at such periods as the said officer may appoint, and shall at all times, when required, permit the collector, or other person duly authorized by him, to inspect the accounts kept by them, and to examine the store of stampt paper or the like, which they may at any time have in their possession.

Accounts to be kept by venders.

Venders regularly to pay money received by them on sale of stamps.

Seventh. Any vender or distributor failing to produce before the collector, to whom he is subordinate, any of the accounts required to be kept by him, after requisition made in writing by that officer, on the day fixed in such requisition, and failing to account for such omission, to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, shall forfeit the sum of rupees fifty, and shall further be subject to such daily fine, for every day beyond the date fixed in such requisition, for the production thereof, until the day when the accounts may be produced, as the Board or other authority aforesaid may impose.

Penalty for refusal or neglect to produce accounts.

Eighth. Any vender or distributor refusing to permit the collector, or other person duly authorized by a writing, under the seal and signature of that officer, to inspect the said accounts, and examine the store of stampt paper, at the time in the custody of such vender

Penalty for withholding accounts and store of paper from inspection of collector.

or distributor, immediately upon demand, shall forfeit for every such refusal the sum of one hundred sicca rupees, and shall further be subject to such daily fine until he complies, as the Board of Revenue may direct.

Ninth. When the license of any vender or distributor may be withdrawn, or upon resignation, all stampt paper or other article remaining in store at the time of such removal or resignation, and all accounts regarding the sale and distribution of stampt paper or the like, at any time delivered to him, together with the balance of all money or moneys, which may have been realized by the sale and distribution thereof up to the date of the said removal or resignation, and which may not have been already paid or accounted for to the collector of stamp duty, and likewise the *sunnud, perwannahs*, or other documents, which the said vender or distributor may have received from that officer, shall be forthwith delivered over to the collector, or to such person or persons as he may appoint by a writing under his hand and seal to take charge thereof, receiving for such parts of the stampt paper or the like as may have been furnished to him, under the provisions of clause fifth, Section 16. of this regulation, the amount actually paid by him for the same as therein directed. In case any vender or distributor so removed or resigning, shall refuse or fail to make over the said accounts and stores, and the balance of the accounts in cash or any part thereof, he shall forfeit for such failure or refusal a sum equal to treble the amount and value of the stamps and money, which may appear from the accounts kept at the collector's office to be in the possession of such vender or distributor, together with such daily fine, until the papers, accounts, and documents required are furnished, as the Boare or other authority aforesaid may direct.

On resignation or dismission, paper and accounts to be delivered up.

Tenth. In case of the death of any vender or distributor, the collector shall in like manner be empowered to demand from the heir and person administering to the estate of, or representing the deceased, or other person in charge of his effects, the remainder of any store of stampt paper, vellum, parchment, or the like, in the possession of such vender or distributor at the time of his decease, together with all accounts of the sale or distribution thereof, and all *sunnuds, perwannahs*, and other documents or writings as aforesaid, that may be forthcoming amongst the effects of the deceased, and in the event of any refusal on the part of the heir, administrator, or other person in charge of the effects of the deceased, to deliver the same, or of refusal to allow search to be made, whenever the collector may demand to make search for the said stores or accounts, such heir or administrator, or other person in charge of the estate, shall forfeit for every such offence the sum of fifty rupees, together with such daily fine, until the papers, accounts, and documents required are furnished, as the Board or other authority aforesaid may direct.

Also on death of vender.

Eleventh. Provided also, that it shall be competent to the collector, in the cases specified in the two preceding clauses, as well as in all cases, in which a vender or distributor may fail or delay to account for, and make good, the value of any stampt paper or the like, with which he may have been furnished for sale on account of Government, immediately to call upon the surety or sureties of the said vender or distributor to make good the deficiency of money or paper, and on their failure to do so, to proceed against all or any of them, either by putting their bond in suit, or summarily in the manner hereinafter authorized.

In case of deficiency, collector may proceed against parties.

Twelfth. Provided further, that on the failure or refusal as aforesaid of any of the parties specified in the four preceding clauses, it shall and may be lawful for the collector to issue a search warrant, under his official seal and signature, for the discovery of any paper, money, or accounts, which the said parties may withhold: such warrants to be executed under the same rules and restrictions as are applicable to those issued by officers in charge of the *abkaree mohaul.*

Collector may issue search warrant.

XII. *First.* If any deed, instrument, petition, pleading, or other writing, required to be written on stampt paper, and written on the prescribed stampt paper, shall be filed, exhibited, or recorded, in any court of judicature or public *cutcherree*, or before any judge, collector, register, or other public officer, not having the signature of a licensed stamp vender, or other person duly authorized to sell or distribute stamps, endorsed upon it, the person or persons filing, exhibiting, or recording the said deed, instrument, petition, pleading, writing, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit a sum equal to five times the value of the said stampt paper. And if any deed, instrument, petition,

Penalty for filing or recording paper not duly endorsed.

 pleading,

pleading, or document shall be filed, exhibited, or recorded, as aforesaid, having a forged or counterfeit stamp or signature, the person filing, exhibiting, or recording such deed, instrument, or document, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit to Government, a sum equal to twenty times the value of the stamp, which ought to have been used, unless the material on which the same may be executed shall bear the signature and date required by Sections 11, 14, and 15. of this regulation, and the party shall be able to show, that the material stampt with a forged stamp, was purchased or obtained on the date specified on the back, and from the individual whose name may be there signed. If the said signature and date shall be duly endorsed on the back of the material stamped as aforesaid, with a forged impression, and the proof adduced to the fact and date of purchase be deemed by the judge or other officer, before whom or in whose office the deed, instrument, or other writing, may have been filed, exhibited, or recorded, to be sufficient, that officer, if not himself the collector, shall transmit the document to the collector, with a communication of his judgment in the case, and the collector, on payment by the party of one half the established duty chargeable on account of the matter of the instrument or deed in question, shall forward it to the superintendent of stamps in order that it may be duly stampt.

Proceeding to be followed in case of forged stamp being filed.

Second. If any person shall discover that any deed, instrument, or document, in his possession is written on paper or other material bearing a forged or counterfeit signature or stamp, such paper or other material bearing the signature and date required by Sections 11, 14, and 15 of this regulation, and shall state the circumstance to the Board of Revenue, or other authority exercising the powers of that Board, or to the collector, or other officer in charge of the office established for the sale and distribution of stamps, the said person shall, on proving to the satisfaction of the Board of Revenue or other authority exercising the powers of that Board, that the paper or other material in question was purchased or obtained on the date specified on the back, and from the individual whose name may be there signed, be entitled to have the said paper or material duly stampt without any fee or charge.

Persons discovering forged stamps in their possession, how to proceed.

XIII. *First.* The decision of the Board of Revenue, or other authority exercising the powers of that Board, shall be final in regard to all forfeitures and penalties to which venders or distributors of stamps may become subject, for any breach of the rules prescribed in Sections 10 and 11. of this regulation, or for any violation of the stipulations inserted in their engagements. The Board or other authority aforesaid shall and may determine the forms and process to be followed by the collectors in such cases, and the rules according to which their own proceedings are to be regulated, with reference to other cases in which the revenue authorities are vested with judicial powers.

Decision of the Board regarding penalties, in what cases to be final.

Second. Such penalties, when adjusted by the Board or other authority aforesaid, as well as all balances of cash due from the said venders or distributors, or from any officer of, or belonging to, the stamp department, shall and may be recovered by the collectors from the persons or officers aforesaid, or from their sureties, by the same process, as it is or may be lawful to follow for the recovery of arrears of land revenue due from any farmer of land or his surety.

Penalties and balances due by venders or distributors, how to be recovered.

Third. All penalties prescribed in this regulation, with the exception of those specified in clause first of the present section, shall be recoverable by a summary process in the courts of *dewanny adawlut*, at the suit or information of the collector, or other officer vested with the charge of the office established for the sale and distribution of stamps; or, in the case of writings filed, exhibited, or recorded in any public office, on the suit or information of the officer in charge of such office, or of any of the ministerial officers belonging to it, or of any other individual. Provided however, that in all cases of fines and forfeitures incurred under this regulation, whether the same shall have been adjudged by a Revenue Board, or by a court of judicature, it shall be competent to the Board, within the jurisdiction of which the offence may have been committed, to abate, remit, or forgive such part of the prescribed fine or forfeiture as they may judge proper, and an order from the said Board to the collector of the district shall be a sufficient warrant to the court, for the discharge of any person confined for non-payment of any fine or forfeiture incurred under the provisions of this regulation.

Penalties other than those above specified how to be recovered.

Power of remitting penalties vested in the Revenue Boards.

Fourth. Persons giving information, which shall lead to the conviction of any person guilty of any of the acts, for which a penalty or forfeiture is declared and prescribed by this regulation, shall, on conviction of the offender, be entitled to a moiety of the fines and forfeitures levied from him. The remaining moiety is to be carried to the credit of Government, as well as all fines levied from persons voluntarily producing unstampt, or irregular stamp writings, under the provisions of clauses 5, 6, 7, and 8, Section 6.

Rewards to informers.

XIV. In modification of the rule contained in clause 9, Section 10, Regulation I. 1814, it is hereby declared and enacted, that the provisions of the clause for the punishment of persons concerned in the unlicensed sale of stamp paper, shall not be applicable to the case of persons, who having *bonâ fide* purchased stampt paper for their own use, with the prescribed endorsement from one of the authorized venders or distributors, may transfer the same to another at a price equal to the amount of duty denominated by the stamp or stamps impressed on the paper or other material so transferred; provided however, that every person who may so transfer stamp paper shall endorse the same with his signature, in the presence of one or more creditable persons, and the proof that the paper was purchased as aforesaid, shall lie with the person so transferring it. Provided also, that if any individual shall sell or buy any stampt paper, or other material bearing, or purporting to bear, the Government stamp, for a less price than the amount of the duty denominated by the stamp or stamps thereon impressed, he shall forfeit for each and every piece of paper or other material so bought or sold by him, the sum of fifty rupees, besides being subject to punishment under the rule contained in clause 9, Section 10, Regulation I. 1814.

Modification of the rule, regarding the transfer of stamps by one individual to another.

Individuals how to transfer stamps.

XV. *First.* For the convenience of merchants, indigo planters, and others, who may be desirous of having at all times in their possession papers, parchments, or the like, stampt with various impressions, to be used, as occasion may require, in the drawing up of instruments of any of the descriptions required to be executed on materials impressed with a Government stamp, it is hereby provided that any person desirous of obtaining a supply of stampt paper or other material, shall, on application to the collector of the Twenty-four Pergunnahs, or such other officer or officers, as the Governor General in Council may from time to time appoint, and the payment into his treasury of the amount chargeable on account of the stamps required, receive a certificate from the collector or officer aforesaid, stating the amount paid and the number and value of the stamps required: and on the production of that certificate, together with the necessary quantity of plain paper, parchment, or other material, the superintendent of stamps, or other officer in charge of the stamp office, shall cause the same to be immediately stampt at his office, with the stamps specified in the said document, and shall transmit the said papers, parchments, or other materials, to the general treasury, to be there impressed with the necessary counterstamps. Provided however, that no person shall be entitled to require the collector or other officer aforesaid to grant a certificate in the manner above stated, unless the total value of the stamps for which he may tender payment shall amount to the sum of one hundred rupees, and the number of pieces of paper, vellum, or other material, required to be stampt shall not be less than twenty.

Individuals on what terms to be supplied with stamps for eventual use.

Second. No paper, vellum, parchment, or other material, shall on any account be received by the superintendent of stamps, to be stamped on account of any individual, unless the same be accompanied with a receipt in full under the signature of the collector or other officer aforesaid, for the entire amount of duty which may be required to be impressed thereon, or unless the same be sent to be stampt by authority of the Board of Revenue, under the powers vested in that Board by this regulation. The receipt of the collector or other officer aforesaid, shall in all cases specify as well the aggregate amount paid, as the number and description of the stamps required, and the exact number of sheets or pieces on which the same are to be impressed, and all such receipts shall be disposed of by the superintendent in such manner as the Board of Revenue may direct.

Receipt to be produced to superintendent of stamps by persons wishing to have paper stampt.

Third. The superintendent of stamps shall appoint one or more officer or officers of his establishment to receive and compare with the receipt of the collector of the Twenty-four Pergunnahs or other officer aforesaid, all papers or the like brought to be stampt as above, and after the stamps shall have been affixed, the same officer shall again count the whole, and sign his name at the back of each separate sheet or piece of paper, or other material; and he shall likewise note on each the date on which the said paper is ready for re-delivery, and further make

Examination and authentication of stamps delivered by superintendent to individuals.

make an entry to that effect, with specification of the quantity of paper, or the like, impressed with each description of stamp in a book to be specially kept by him for that purpose. When the paper or other article shall be prepared in the manner above described, it shall be made up into a parcel, to be sealed with the superintendent's seal, and shall in that state be forthwith transmitted to the person, who may have sent it to be stampt, or, at the superintendent's option, notice shall be sent of its being ready for delivery when called for.

Discount in what cases and to what amount to be allowed.

Fourth. Whenever any person or persons shall desire to send paper or other material to the stamp office, for the purpose of being stampt, and shall consequently pay the amount of duty in advance in the manner above required, it shall be competent to the collector or other officer aforesaid, in case the total amount so falling to be paid shall exceed the sum of five hundred rupees in any one payment, to allow to the party making such payment a discount at the rate of four per cent. upon the aggregate amount of duty leviable, or such other rate as may from time to time be appointed by the Governor General in Council, by notification in the Government Gazette, and the amount of such discount shall be charged and entered in the accounts of the collector or other officer aforesaid, under the head of disbursements.

Board may order stamps to be furnished on conditions above specified to licensed venders.

Fifth. It shall also be competent to the Board of Revenue to direct and cause stamps to be furnished in the manner prescribed in this section, to any licensed venders who may be willing to purchase the same. All such persons however, shall in the sale of stampt paper so furnished to them, be subject to the same rules as are prescribed for the sale of stamps supplied to them on account of Government. Provided however, that if such vender shall resign or be dismissed, or his license be otherwise cancelled, then and in that case, he, his representative, or assign shall deliver up to the collector of stamps, or to such person as he may appoint to receive it, all the stampt paper, vellum, or the like, furnished to him, under the provisions of this section, or such portion as may not have been disposed of, and shall be entitled to recover a sum equivalent to the price, which he may have advanced for the same, viz. the specified amount of the stampt paper, or other material aforesaid, with a deduction of the discount that may have been allowed on it.

Penalty for stamping paper brought by individuals without due certificate.

Also for granting a certificate without full receipt of duty.

Sixth. If any superintendent or other officer shall fix or impress any stamp to or upon any vellum, parchment, paper, or other material, which shall be brought to the stamp office to be stampt or marked, without a regular certificate from the collector of the amount of duty having been paid, or without special authority in writing from the Board of Revenue, he shall for every such offence forfeit the sum of one thousand rupees. In like manner, if any collector, or other officer appointed to receive the stamp duty, shall grant a certificate of the above description, before the prescribed duty, with a deduction of the authorized discount, shall have been actually paid, such officer shall forfeit for every such offence the sum of one thousand rupees, besides being held responsible for the amount duty unrealized.

Penalty for procuring a stamp to be improperly impressed or certificate granted.

Seventh. Any native officer or other person causing or procuring any stamp to be fixed or impressed, or any certificate to be granted in the manner aforesaid, or conniving with the officer so fixing or impressing any stamp, or so granting a certificate, shall forfeit for every such offence the sum of rupees one thousand, and shall in addition be held answerable for the amount of the duty leviable on the paper mentioned in the certificate.

Stamps accidentally destroyed how to be replaced.

XVI. *First.* Should it so happen that any parcel of papers, parchments, vellums, or the like, or any single sheet or piece thereof, that may have been duly stampt and obtained from a licensed vender of stamps or other officer authorized to sell or distribute stampt paper, shall have been destroyed by fire or other accident, it shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, upon its being proved to the satisfaction of such authority, that the said stamps were duly received and subsequently were destroyed by accident, after the manner asserted, to cause their secretary, on the payment of a fee of two sicca rupees by the owner of the paper or other material destroyed, or his representative, to deliver to him the same number of pieces of stampt paper, and of the same value as that which may have been destroyed.

Also soiled or spoiled stamps.

Second. In like manner in case any stampt paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become soiled, spoiled, or unfit for use, either by consequence of any accident happening to the same, or because of error in the

 drawing

drawing up or copying of any instrument thereupon, which being discovered before such instrument may be finally signed and executed, shall render the writing of no avail, or in which by reason of the death or refusal of the party or parties, whose signature may be necessary to effect the transaction intended by such writing, it should be incomplete and of no avail, or in which, by the refusal of any office or trust that may be granted by such instrument, it shall fail of the purpose intended, or in the case of promissory notes, bills of exchange, or the like, if by non-delivery to the payee, or person acting on his behalf, or other cause, they shall never be brought to use; in all such cases it shall be competent to the Board of Revenue or other authority aforesaid, upon delivery being made of the stampt paper, parchment, vellum, or the like, so soiled or spoiled, to cause an equivalent quantity of stampt paper to be delivered as above provided, to the owner of the article or articles so soiled or spoiled, or to his representative, on the payment of a fee of two rupees. But this rule shall not extend to bills of exchange drawn in sets, of which any one of the set may have been delivered to the payee.

Application in such cases how to be preferred by the owner of the stamps.

Third. The owners of stampt paper which may be destroyed or soiled as aforesaid, may prefer their application to the collector of the district in which they may have purchased it, and if the collector shall be of opinion, that the application ought to be complied with, he shall transmit a report of the case to the Board of Revenue, or other authority exercising the powers of that Board, to which he may be subject, and the Board or other authority shall be authorized to direct the collector to deliver to the party or his representative, stampt paper equivalent to that which may have been destroyed or soiled, in the same manner and subject to the same conditions as above prescribed.

Restriction of above provision to cases in which the stamp or stamps destroyed or spoiled may exceed ten Rs. in value.

Fourth. Provided however, that no such indulgence shall be granted by authority of the Board of Revenue, or other authority aforesaid, except the total value of stamps proved to have been destroyed or soiled by accident, or the total value of every single stamp, in the case of the material having been spoiled by being written upon, shall amount to, or exceed, the sum of ten sicca rupees, and proof shall be exhibited to the satisfaction of the Board, or other authority aforesaid, that the accident or act, by reason of which the material may have become soiled, or spoiled, or destroyed, or useless, occurred within the period of six weeks antecedent to the date on which application may be made for the renewal of it.

Limitation to time of application.

Board, collectors, and superintendent of stamps, authorized to administer oaths.

XVII. It shall and may be lawful for the Board of Revenue, or other authority exercising the powers of that Board, the superintendent of stamps, and the collectors or other officers vested with the charge of offices established for the sale and distribution of stamps, to summon witnesses, to administer oaths and affirmations, and to take affidavits and affirmations with the same powers and authority in regard to resistance or disobedience of their orders in this behalf, and to contempts as belong to the *zillah* and city judges, in all cases where he or they shall respectively think it necessary to administer or take an oath or oaths, or affirmation or affirmations, in any investigation or inquiry into any case relating to the stamp revenue, or in any matter or thing connected therewith; and any person giving intentionally and deliberately a false deposition on oath or solemn affirmation, when examined by the Board, or other authority, superintendent, collector, or other officer aforesaid, shall be held and considered guilty of perjury, and shall be liable, on conviction before a court of circuit, to the penalties which are or may be prescribed for that offence; and the *zillah* and city judges shall give effect to all orders passed by the Board or collectors, under the authority hereinbefore vested in them, for the confinement in the *dewanny* jail of persons who may refuse to swear, or to give evidence when legally required to do so, or who may be guilty of contempt.

Venders to verify accounts on oaths when required.

XVIII. All persons appointed by the Board of Revenue, or other authority exercising the powers of that Board, to be venders or distributors of stamps, shall verify by affidavit or affirmation their respective accounts, whenever they may be required by the Board or other authority aforesaid, to do so; and if any vender or distributor shall refuse or neglect to verify his accounts within such reasonable time as he shall be called upon to do so, by the said Board or any member thereof, he shall for every such offence forfeit the sum of rupees five hundred.

Modification of Regulation X. 1814.

XIX. *First.* So much of Regulation X. 1814, as prescribes, that engagements between Government and individuals for the provision of the Honorable Company's investment, may be written on unstampt paper, is hereby rescinded.

Second.

Instruments and writings relating to matters of, or belonging to, the commercial department, to be written on stampt paper of the same value as is prescribed for individuals.

Second. All such engagements, and generally all deeds, instruments, and writings, chargeable with a stamp duty, which may be executed by, or to, any officer of Government, in the commercial department, or on account of any commercial concern of, or belonging to, the Honorable Company, shall be written on stampt paper, of the same value as is or may be prescribed for the like deeds or instruments in the case of private individuals.

No. 1.

SCHEDULE referred to in the body of the regulation, containing the duties chargeable on instruments of conveyance, contract, obligation, and security for money, and on deeds in general.

	Su.	Rs.	As.
Agreement, or any minute or memorandum of an agreement, concerning any matter or thing of the value of 500 rupees, or upwards, not otherwise charged in this schedule, nor expressly exempted from all stamp duty, whether the same be only evidence of a contract, or obligatory upon the party, ..		8	0

EXEMPTIONS.

Memorandum of agreement, for the hire of labour.

Ditto for the sale of goods, under the value of 500 rupees, and all agreements carried on by letter and the like between merchants and other persons, residing 40 miles from each other.

Assignments, if not of the nature specified under the heads of conveyances and settlements, nor specially exempted, ..								8	0

Bills of exchange, drafts, promissory notes, *hoondies*, *teeps*, *burats*, or other order or obligation for the payment of money payable (if payable within the provinces subordinate to the presidency) at sight, or at any stated period not exceeding three months after date, or ninety days after sight, (not being a deed, instrument, or writing, bearing the attestation of one or more witnesses,) together with all bills of exchange payable out of the said provinces at whatever date.

If for a sum of money, not exceeding					25	Rupees,	...	0	1
Above	25	Rupees,	and	not exceeding	50	ditto,	...	0	2
Ditto	50	do.	ditto	...	100	ditto,	...	0	4
Ditto	100	do.	ditto	...	200	ditto,	...	0	8
Ditto	200	do.	ditto	...	400	ditto,	...	0	12
Ditto	400	do.	ditto	...	800	ditto,	...	1	0
Ditto	800	do.	ditto	...	1,600	ditto,	...	1	8
Ditto	1,600	do.	ditto	...	3,000	ditto,	...	2	0
Ditto	3,000	do.	ditto	...	5,000	ditto,	...	2	8
Ditto	5,000	do.	ditto	...	10,000	ditto,	...	4	0
Ditto	10,000	do.	ditto	...	20,000	ditto,	...	6	0
Ditto	20,000	do.	ditto	...	30,000	ditto,	...	8	0
Ditto	30,000	do.	ditto	...	50,000	ditto,	...	12	0
Ditto	50,000	do.	ditto	...	100,000	ditto,	...	16	0
Ditto	100,000	do.	.....	...	.....	.....		20	0

Promissory notes, written on paper of the above value, shall not be re-issued after payment. Promissory notes intended to be re-issued shall be charged as follows:

If for a sum of money, not exceeding					25	Rupees,	...	0	2
Above	25	Rupees,	and	not exceeding	50	ditto,	...	0	4
Ditto	50	do.	ditto	...	100	ditto,	...	0	8
Ditto	100	do.	ditto	...	200	ditto,	...	0	12
Ditto	200	do.	ditto	...	400	ditto,	...	1	0
Ditto	400	do.	ditto	...	800	ditto,	...	1	8
Ditto	800	do.	ditto	...	1,600	ditto,	...	2	0
Ditto	1,600	do.	ditto	...	3,000	ditto,	...	2	8
Ditto	3,000	do.	ditto	...	5,000	ditto,	...	4	0
Ditto	5,000	do.	ditto	...	10,000	ditto,	...	6	0
Ditto	10,000	do.	ditto	...	20,000	ditto,	...	8	0
Ditto	20,000	do.	ditto	...	30,000	ditto,	...	12	0
Ditto	30,000	do.	ditto	...	50,000	ditto,	...	16	0
Ditto	50,000	do.	ditto	...	100,000	ditto,	...	20	0
Ditto	100,000	do.	...	...			...	32	0

Note. The Governor General in Council reserves to himself the power of admitting any bank or company, to compound for the stamp duty, chargeable on the notes issued by it. Notice of such arrangements to be given in the Government Gazette.

Foreign

						Rs.	As.
Foreign bills of exchange, drawn in sets, for every bill of each set, where the sum made payable thereby may not exceed four hundred rupees.					...	0	8
More than	400	Rupees, but not exceeding		800	Rupees,	0	12
Ditto ...	800	do.	ditto	1,600	do. ...	1	0
Ditto ...	1,600	do.	ditto	3,000	do. ...	1	8
Ditto ...	3,000	do.	ditto	5,000	do. ...	2	0
Ditto ...	5,000	do.	ditto	10,000	do. ...	2	8
Ditto ...	10,000	do.	ditto	20,000	do. ...	4	0
Ditto ...	20,000	do.	ditto	30,000	do. ...	6	0
Ditto ...	30,000	do.	ditto	50,000	do. ...	8	0
Exceeding	50,000	do.			...	12	0

EXEMPTIONS.

Bills of exchange drawn, and promissory notes issued by Government officers, having authority to draw bills upon the Government treasuries, or to issue promissory notes or other acknowledgments on account of Government.

All drafts or orders, for the payment of any sum of money, to the bearer on demand, drawn upon any bank, banker, or agent, residing within 20 miles of the place, where such draft or order shall be issued; such place being specified on the face of the draft.

BILLS OF LADING of, or for any goods to be exported, ...	1	0
BILLS OF SALE.		
An absolute bill of sale, ... See Conveyances.		
Bill of sale as a security, being the principal, or only deed whereby the property is conveyed, ... See Mortgage.		
Bill of sale as a security, being merely a collateral one, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances, ...	8	0

BONDS, *tumusooks*, or other deed or instrument, or other written obligation for the payment of money, bearing the attestation of one or more witnesses, promissory notes or other obligations as aforesaid, payable at a period exceeding three months after date, or ninety days after sight.

If for any sum not exceeding ...				20 Rupees, ...	0	2
Above ...	25	Rupees, and not exceeding ...		50 ditto, ...	0	4
Ditto	50	do.	ditto	100 ditto, ...	0	8
Ditto	100	do.	ditto	200 ditto, ...	1	0
Ditto	200	do.	ditto	300 ditto, ...	2	0
Ditto	300	do.	ditto	500 ditto, ...	4	0
Ditto	500	do.	ditto	1,000 ditto, ...	6	0
Ditto	1,000	do.	ditto	2,000 ditto, ...	10	0
Ditto	2,000	do.	ditto	3,000 ditto, ...	16	0
Ditto	3,000	do.	ditto	5,000 ditto, ...	20	0
Ditto	5,000	do.	ditto	10,000 ditto, ...	32	0
Ditto	10,000	do.	ditto	20,000 ditto, ...	40	0
Ditto	20,000	do.	ditto	30,000 ditto, ...	50	0
Ditto	30,000	do.	ditto	50,000 ditto, ...	64	0
Ditto	50,000	do.	ditto	75,000 ditto, ...	70	0
Ditto	75,000	do.	ditto	100,000 ditto, ...	80	0
Ditto	100,000	do.	ditto	150,000 ditto, ...	100	0
Ditto	150,000	do.	ditto	200,000 ditto, ...	120	0
Ditto	200,000	do.		...	150	0

Bonds concerning respondentia and bottomry, ...Ad valorem as above.

Bonds given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued, — Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered, or transferred.

Bonds for annuities for an indefinite period, such as life annuities and the like, — Shall be charged at the rate of 10 times the yearly payment.

Bonds where the amount of the money to be secured, or ultimately recovered, shall be uncertain and unlimited, ... 150 0

Where the amount is limited to a certain sum, ... The same as on a bond for such limited sum.

Bonds

	Rs.	As.
Bonds taken as collateral security, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances or money bonds, or as security for the performance of any other contract, covenant, or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand, ...	8	0
Bonds of indemnity, ...		
Bonds for the due execution of an office or work, and all other bonds not otherwise charged or exempted from duty, ...		

EXEMPTIONS.

Arbitration bonds.

Bonds given to or by the officers of Government, on account of any matter, or any thing of, or belonging to the Government in its political or territorial capacity.

Security bonds, which may be taken by, or by order of any court, collector, or other judicial or revenue authority, *razeenamahs*, *sooluhnamahs*, and *ruffanamahs*, filed in suit pending in a court of justice, shall be charged, as prescribed in the regulations already in force or hereafter to be enacted.

	Rs.	As.
CHARTER PARTIES, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person for, or relating to, the freight or conveyance of any money, goods, or effects, on board of such ship or vessel, ...	8	0

EXEMPTIONS.

Charter parties of ships or vessels taken up by Government for the conveyance of troops or military stores, or for other political purposes.

	Rs.	As.
CONTRACTS, or deeds, if not otherwise charged nor exempted from duty, ...		
COPARTNERSHIP, deeds of, ...		
COMPOSITION deeds, or other instruments of composition between a debtor or debtors, and his, her, or their creditors, ..	8	0

CONVEYANCES, whether grant, disposition, assignment, transfer, renunciation, or of any other kind or description whatsoever upon the sale of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest, or claims in, to, out of, or upon any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only deed, instrument, or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person, by his or their direction.

Where the purchase or consideration money therein expressed or denoted shall not exceed

								Rs.	As.
					50	Rupees,	...	0	8
Above	50	Rupees, and not exceeding			100	ditto,	...	1	0
Ditto	100	do.	ditto	...	200	ditto,	...	2	0
Ditto	200	do.	ditto	...	500	ditto,	...	4	0
Ditto	500	do.	ditto	...	1,000	ditto,	...	8	0
Ditto	1,000	do.	ditto	...	2,000	ditto,	...	12	0
Ditto	2,000	do.	ditto	...	3,000	ditto,	...	16	0
Ditto	3,000	do.	ditto	...	5,000	ditto,	...	20	0
Ditto	5,000	do.	ditto	...	8,000	ditto,	...	32	0
Ditto	8,000	do.	ditto	...	12,000	ditto,	...	40	0
Ditto	12,000	do.	ditto	...	20,000	ditto,	...	50	0
Ditto	20,000	do.	ditto	...	30,000	ditto,	...	64	0
Ditto	30,000	do.	ditto	..	50,000	ditto,	...	80	0
Ditto	50,000	do.	ditto	...	1,00,000	ditto,	...	100	0
Ditto	1,00,000	do.	ditto	...	2,00,000	ditto,	...	150	0
And for every further lack of rupees beyond 2 lacks,							...	100	0

Note. Where, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like, stampt for the prescribed *ad valorem* duty; provided however, that in all cases where there are more deeds than one, all other deeds than the principal shall be charged with a stamp duty of 8 rupees, and all such deeds shall specify by their contents which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on material stampt as required.

EXEMPTIONS.

All grants, leases, sales, or the like, wherein Government in its political or territorial capacity is a party.

Note. This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive, from the officer conducting the sale, a deed of sale executed on paper impressed with a corresponding stamp.

All

All transfers of subscriptions to any of the Government loans or other Government securities; also of bank shares.

COPIES. Copy in any manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy of any bond, deed, or instrument of agreement, contract, conveyance, or of any deed or instrument whatsoever chargeable with a stamp duty.

Where such copy shall be made for the security or use of any person being a party to, or taking any benefit, or interest immediately under such agreement, contract, bond, deed, or other instrument,	The same duty, as for the original instrument.	
Where such copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract bond, deed, or other instrument, ...	8	0
Likewise any copy authenticated, or made as aforesaid, of any schedule, receipt, or other matter put or endorsed on, or annexed to any such agreement, contract, bond, deed, or other instrument aforesaid, ...	8	0

EXEMPTIONS.

Copies made for the private use only of any person having the custody of the original instrument, or of his, or her attorney or solicitor.

Copies of papers, which public officers are directed by any general regulation, to make, require, or furnish, not specially declared chargeable with stamp duty.

Note. Copies of records, accounts, or other documents required by individuals from the public offices, not especially charged with or exempted from duty, together with copies of decrees and proceedings of the courts of judicature shall be charged in the manner, and subject to the conditions prescribed in Section 19, Regulation I. 1814, and other provisions of the existing regulations.

DEEDS, of any kind, not otherwise particularized in this schedule, ...	8	0

EXCHANGES. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property.

If no sum of money shall be paid, or agreed to be paid for equality of exchange, ...	8	0
And if any sum of money be paid, or agreed to be paid for equality of exchange,	The same ad valorem duty as for a conveyance for such sum.	

ENGAGEMENTS to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide, or deliver any other article of commerce, in consideration of advances made,	Shall be charged on the amount advanced at the rate of bonds, or other obligations for the payment of money payable at a period exceeding three months after date.	
LEASES. Any lease made in perpetuity, or for a term of years or period, determinable with one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent,	The same duty as for a conveyance, or sale for a sum of the amount of such consideration.	
Any lease of lands, houses, or other real property, at a yearly rent, without any payment of any sum of money, by way of fine or premium. ...		
Where the yearly rent shall exceed twelve rupees, but shall not exceed twenty four rupees, ...	0	8

Exceeding	24	Rupees,	but not exceeding		50	Rupees,	...	0 12
Ditto	50	do	ditto,	...	100	ditto,	..	1 0
Ditto	100	do.	ditto,	...	250	ditto,	...	2 0
Ditto	250	do.	ditto,	...	500	ditto,	...	4 0
Ditto	500	do.	ditto,	...	1,000	ditto,	...	8 0
Ditto	1,000	do.	ditto,	...	2,000	ditto,	...	12 0
Ditto	2,000	do.	ditto,	...	4,000	ditto,	...	16 0
Ditto	4,000	do.	ditto,	...	6,000	ditto,	...	20 0
Ditto	6,000	do.	ditto,	...	10,000	ditto,	...	32 0
Ditto	10 000	do.	ditto,	...	50,000	ditto,	..	64 0
Above	50,000	do.	ditto,	...			...	80 9

Any lease of lands, houses, or other real property, stipulating for a yearly rent, and granted in consideration of a fine or premium, ...	Shall be charged with both ad valorem duties above provided.	

The

The counterpart of any lease charged with a duty exceeding eight rupees, shall likewise be executed on paper, vellum, or parchment bearing a stamp of, ... 4 0

EXEMPTIONS.

All leases or *pottahs*, when the annual rent shall not exceed twelve rupees.

All leases or *pottahs* given by authority of Government or of the Board of Revenue, or other authority exercising the powers of that Board, and of the court of wards; *pottahs*, *cobooleats*, and other instruments of contract relating to the rent of land executed between any *zemindar*, *talookdar*, farmer, or other *sudder malguzar*, or any holder or proprietor of land, exempt from the payment of revenue, or any *mofussil talookdar*, *ijaradar*, *kutkenadar*, or other leaseholder, or the *gomastha*, factor, or other agent of such *zemindar* or other person aforesaid on the one part, and a *ryot* or other actual cultivator on the other, for the land tilled by him.

Note. All leases, *pottahs*, *cobooleats*, or other similar instruments of contract between *zemindars*, *talookdars*, or other holders or proprietors of land, whether subject to the payment of revenue to Government or otherwise, farmers, *kutkenadars*, *ijaradars*, or other tenants, and any other *talookdar*, *kutkenadar*, *ijaradar*, or other leaseholder, intermediate between the *ryots* or actual cultivators, and the *sudder malguzar* or *lakherajdar*, shall be written on stampt paper of the value above prescribed.

LETTERS or powers of attorney or commission or factory in the nature thereof.

Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case, or transaction, or sundry acts to be done, after a manner specified in the instrument, ... 2 0

General, ... 4 0

EXEMPTIONS.

Vakalutnamahs executed to regular pleaders of the Sudder Dewanny Adawlut, or any of the subordinate courts of judicature, authorizing them to prosecute or defend suits therein pending, or to present or make any miscellaneous petition, application, or motion to the court, which shall be charged according to Regulation I. 1814.

Moktarnamahs, executed by native officers and soldiers, belonging to the regular corps on the military establishment of the presidency of Fort William.

LETTERS OF LICENSE from creditors to debtors, ... 8 0

MORTGAGES. Any deed of mortgage or conditional sale, with or without possession given of any lands, estate, or property real or personal, intended as a security for money due or to be lent thereupon; also any deed, or contract, accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time. — Shall be charged after the same manner and at the same rates as if, in lieu of such deed of mortgage or the like, a bond had been taken for the sum due or lent at the time.

Deeds of mortgage or the like, given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued. — Shall be charged at the rate of the total amount assured, or of the bonâ fide value.

Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities and the like. — Shall be charged at the rate of 10 times the annual payment.

Where the total amount secured by such mortgage is unlimited, ... 150 0

Where it may be stipulated, that the amount secured by such mortgage shall not exceed a certain sum, — At the rate of such limitation.

Note. Where a bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as collateral security to some other transaction, already charged with the *ad valorem* duty thereupon, the same being specified in the body of the deed of mortgage, ...

Likewise in case of there being more deeds than one required, to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction, ... 0 8

Acknowledgments or promissory notes granted to the treasurer or other officer of the Bank of Bengal, on account of the bank, or to any private banker or agent for loans or advances made on the deposit of Government securities, bullion, plate, jewels, or other goods, and payable within three months after date, shall be charged as promissory notes. If payable at a date exceeding three months, shall be charged as deeds of mortgage.

EXEMPTION.

Mortgages, to which Government in its political or territorial capacity, or the officers of Government acting for the Government in matters relating to its political or territorial concerns, are parties.

	Rs.	As.
PARTITION. Any deed of partition of real or personal property adjusted by mutual agreement amongst coheirs, coparceners, or the like, ...	8	0
And if any sum or sums of money shall be paid or agreed to be paid for equality of partition, ...	The principal deed stipulating for such payment shall be charged with the ad valorem duty prescribed for a conveyance or sale for an equal sum.	

On partition of estates made by collectors of land revenue, whether on application of the parties, or any of them, or in execution of a decree of court, if the value of the portion allotted to each sharer shall exceed 800 rupees, a stamp duty of the above amount shall be charged on each copy of the paper of partition, or other title deed, which may be taken out by any of the parties after the partition shall have been approved by the Revenue Board.

Where the portion of each sharer shall not exceed 800 rupees, the following rate of duty shall be chargeable:

If the value of each portion shall not exceed...				100	Rupees,	...	0	8
More than 100	Rupees,	but not exceeding	...	200	ditto,	...	1	0
Ditto 200	do.	ditto	...	400	ditto,	...	2	0
Ditto 400	do.	ditto	...	600	ditto,	...	4	0
Ditto 600	do.	ditto	...	800	ditto,	...	6	0

POLICY OF ASSURANCE or insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

Where the sum insured shall not exceed			...	...	Sa. Rs.	5,000	4	0
Exceeding 5,000	Rupees,	but not exceeding		...	...	10,000	8	0
Ditto 10,000		ditto,	...	...	...	20,000	12	0
Ditto 20,000		ditto,	...	...	...	50,000	16	0
Above 50,000	...	...	...	...	...	...	20	0

	Rs.	As.
Policy of insurance of any ship, vessel, sloop, lighter, boat, or the like, any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed 2 per cent. on the sum insured, if the whole sum insured shall not exceed 1,000 rupees, ...	0	8
If the sum insured exceed 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist, ...	0	8
Where the premium shall exceed 2 per cent. on the sum insured, if the whole sum shall not exceed 1,000 rupees, ...	1	0
If the sum insured exceeds 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist, ...	1	0
PROMISSORY NOTES. Payable to the bearer on demand, at sight, or at any stated period, not exceeding three months after date, or 90 days after sight, ...	See Bills of exchange.	
Promissory notes. Payable at a period exceeding three months after date, or 90 days after sight, ...	See Bonds.	
Promissory notes. For the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain, ...	The same duty as would be chargeable on a bond for the whole amount.	

All receipts for money deposited in any bank, or in the hands of any banker or agent, if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory notes.

RECEIPTS OR DISCHARGES given for, or upon the payment of any sum of money not exceeding thirty-two rupees, ...							0	1
Exceeding	32	Rupees,	not exceeding	100	Rupees,	...	0	2
Ditto	100	do.	ditto	200	do.	...	0	4
Ditto	200	do.	ditto	500	do.	...	0	8
Ditto	500	do.	ditto	1,000	do.	...	0	12
Ditto	1,000	do.	ditto	2,000	do.	...	1	0
Ditto	2,000	do.	ditto	3,000	do.	...	1	8
Ditto	3,000	do.	ditto	5,000	do.	...	2	0
Ditto	5,000	do.	ditto	8,000	do.	...	2	8
Above				8,000	do.	...	4	0
Also for a receipt in full of all demands,						...	4	0

And

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills of exchange, draft, or drafts, promissory notes, or the like securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this schedule.

EXEMPTIONS.

Receipts for money paid or received by any officer of Government on account of Government.

Receipts or discharges for the rent of land granted by any *zemindar*, *talookdar*, farmer, or other *malguzar*, or by any holder or proprietor of land, held exempt from the payment of revenue, or by any *mofussil talookdar*, *ijaradar*, *kutkenadar*, or other leaseholder, or by the *gomashta*, factor, or other agent of such *zemindar*, or other person aforesaid, to a *ryot* or other actual cultivator for the rent of land tilled by him.

Note. Receipts or discharges granted by any *zemindar*, *talookdar*, or other holder or proprietor of land, or by any farmer, *kutkenadar*, *ijaradar*, or other tenant to any other *talookdar*, *kutkenadar*, *ijaradar*, or other leaseholder intermediate between the *ryots* or actual cultivators, and the *sudder malguzar* or *lakherajdar*, shall be written on stampt paper of the value above prescribed.

Receipts or discharges given for the purchase money of any Government securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any bank, or with any agent, to be accounted for on demand, provided no interest be stipulated as payable thereon. If interest be stipulated, such receipt shall be chargeable as a promissory note.

Receipts or discharges written upon promissory notes, bills of exchange, drafts, or orders for the payment of money duly stampt.

Letters by the post acknowledging the arrival of any promissory notes, bills of exchange, or other securities for money.

Receipts or discharges written upon or contained in any bond, mortgage, or other security, or any conveyance, deed, or other instrument duly stampt, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

SETTLEMENTS. Any deed or instrument whereby any sum or sums of money, or any Government securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever. ... ... } Shall be charged with the ad valorem duty chargeable for a bond for the amount or value settled, or agreed to be settled: or, in cases in which the value shall be indeterminate, at the rate of 100 rupees.

Deeds of gift and dower, whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.

EXEMPTIONS.

Wills, testaments, and the like, together with deeds merely declaratory of trust pursuant to any previous settlements, deed, or will.

GENERAL EXEMPTIONS.

Deeds, instruments, and writings of any kind, in which Government or any Board, commission, court, or public officer, may, in a public capacity, be a party, save and except deeds, instruments, and writings, relating to matters of or belonging to the commercial department, shall not be chargeable with any stamp duty.

No. 2.

Form of License to be granted.

Whereas A. B. has duly executed the engagement required by clause ——— Section ——— Regulation ——— 1820, to be executed by persons authorized to sell stamps as hereunto annexed, and has given sufficient security for the performance of the same, I, C. D. collector of ——— do hereby authorize the said A. B. to be a stamp vender, and to open an office for the sale of stamps at ——— in *pergunnah*

gunnah ——— in the district under my charge. Let him carefully and faithfully execute the several stipulations into which he has entered.

Given under my hand and seal this ——— day of ———

(Signed) C. D.
Collector.

Copy of engagement entered into by A. B., and referred to in the above license.
(Here enter engagement.)
(A true copy,)

(Signed) C. D.
Collector.

No. 3.

Form of Engagement to be executed by Persons appointed to the Office of Stamp Vender.

I, A. B. appointed to vend stamps at C ——, in the *pergunnah* of D ——, in the district of E ——, do hereby engage faithfully to observe the following conditions.

1st. That I will carefully examine every stampt paper which may be intrusted or delivered to me for sale, and certify in my receipts for the same, that such paper bears the stamp of Government, and the signature of the superintendent or his assistant, in all cases in which such signature is required.

2d. That I will not charge more for any stamp or stamps intrusted or delivered to me for sale, than the established price for such stamp or stamps.

3d. That I will not in any case sell or deliver any stamp or stamps, without havin gpreviously received the full established price of the same.

4th. That I will monthly prepare and deliver to the stamp *darogah*, or such persons as may be authorized to receive the same, a faithful account of all the stampt paper which may be sold by me, and will likewise specify the balance which may remain in store under my charge.

5th. That I will faithfully and regularly pay into the public treasury, the amount received by me on the sale of stamps delivered to me, to be disposed of on account of Government, at such periods as may be directed; and will carefully preserve all papers so intrusted to me whilst they remain in my custody, being at all times ready to deliver up to the collector all that I may not sell.

6th. That I will monthly prepare a faithful account of all the stampt paper which may be delivered to me, specifying the quantity and value of the paper sold in each month, and the balance which may remain in store at the expiration of it, in such manner as may be directed. The said account I will monthly deliver to the stamp *darogah*, or such person as may be authorized to receive it, at such period as may be fixed for that purpose.

I will, moreover, at all times obey any orders which may be issued from the *huzoor* for the delivery or exhibition of my accounts, and the balance of any stampt paper or cash belonging to Government, together with all *sunnuds*, *perwannahs*, or other documents which may be in my possession.

Whenever I may sell or deliver stampt paper to any one, I will carefully and truly certify the sale or delivery, and the date thereof on the back of each sheet of paper sold or delivered, with any further particulars that may be specially directed, and I will attest the endorsement with my signature.

I will at all times have my license, with the table of stamp duties, which I have received from the *huzoor*, stuck up in a conspicuous place in the *cutcherree*-room, or other place in which I may sell stamps, and carefully obey any further directions I may receive from the *huzoor* in respect to the public notification of the trust now vested in me.

I will at all times furnish persons applying for stampt paper with the paper required by them, without any unnecessary delay. If any one shall apply to me for paper of a description not in my possession, I shall without loss of time represent the circumstance to the *huzoor*. I will use all my endeavours to promote the sale of stampt paper, and to explain to my neighbours the orders of Government on the subject.

A. D. 1826. REGULATION XII.

A REGULATION *for raising and levying Stamp Duties within the Town of Calcutta.* --PASSED *by the Vice-President in Council, on the* 14*th December* 1826; *corresponding with the* 30*th Aughun* 1233 *Bengal era; the* 30*th Aughun* 1234 *Fussily; the* 1*st Poose* 1234 *Willaity; the* 15*th Aughun* 1883 *Sumbut; and the* 13*th Jumadee-ul-Awal* 1242 *Higeree.*

Preamble.

WHEREAS stamp duties have long been raised, levied, and paid within the provinces subordinate to this presidency, and whereas it appears expedient, with a view to the improvement of the revenue derived from the said duties, and is otherwise just and proper, that a similar tax should be levied and paid within the town of Calcutta, the Vice-president in Council, under the powers vested in him by virtue of the 98th and 99th Sections of the Act 53 George III. Cap. CLV. and with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the affairs of India, has enacted the following rules, to be in force within the said town of Calcutta, from and after the 1st day of May next ensuing.

Stamp duties to be levied and paid within the city of Calcutta.

II. A stamp duty shall be levied, raised, and paid within the precincts of the city of Calcutta, upon the deeds, instruments, and writings, and according to the rates specified in the schedule annexed to this regulation, from and after the date specified in the preamble of this regulation; and no instrument, deed, or writing of the descriptions specified in the said schedule, (saving of course what may be therein declared to be exempted,) shall be written or printed on any vellum, parchment, paper, tar-leaf, or other material applicable to such purpose, except the same shall have been duly stampt according to the rules of this regulation.

The collection of the duty to be under the control of the Board of Revenue, or other commission appointed by Government.

III. The duty hereby directed to be levied, raised, and paid in Calcutta, shall be under the care and management of the Board of Revenue at the presidency, or of such other commissioner or commissioners as the Governor General in Council may, from time to time, appoint; and on notice of such appointment being given in the Government Gazette, the commissioner or commissioners shall possess and exercise all the powers and authorities relative to stamps vested in the Board of Revenue by this or any other regulation which may hereafter be enacted.

Stamp office to be established under charge of superintendent of stamps.

IV. A stamp office, at which stamps of the several descriptions provided for by this regulation shall be prepared and kept in store, shall be established at such house, building, or place within the city of Calcutta, as the Governor General in Council may deem suitable for the purpose, and the same shall be under the charge of an officer to be denominated superintendent of stamps in Calcutta, who shall, in all matters connected with the execution and due enforcement of this regulation, be subject to the orders of the Board of Revenue.

Duties of superintendent.

The superintendent shall keep an exact account of all stamps impressed or manufactured by the Government officers, as well as of all issues from the depôt, and of the quantity of stampt paper, vellum, or parchment of each description remaining in store: he shall likewise prepare and submit to the Board of Revenue, such periodical reports and statements, as may be required by that authority.

Stamps how to be impressed and where.

V. *First.* For every sum charged, or purported to be charged as stamp duty on any vellum, parchment, paper, or other material, two stamps shall be impressed on such material, each of which shall specify in the English, Persian, and Bengalee character, the amount of the sum charged. One of the said stamps shall be affixed at the stamp office, and shall bear, besides the value as above, the words "stamp office," in the English character, with any further device or legend which the Board of Revenue may see fit to direct. The other impression shall be a counterstamp, to be impressed at the general treasury, bearing similarly, along with the amount of duty levied, the words "general treasury," in English. No stampt paper shall be used for any purpose, for which the same may be required by this regulation, except such as may bear both impressions as above directed, together with the signature of the vender, distributor, or other authorized person, as hereinafter prescribed.

Board of Revenue to cause proper stamps to be provided.

Second. It shall be the duty of the Board of Revenue, or other authority exercising the power of that Board, to provide or cause to be provided, proper and sufficient stamps or dies, for expressing and denoting the several duties and rates specified in the schedule annexed to this regulation; and it shall be competent to the Board of Revenue, or other authority aforesaid, if they shall judge it expedient, to direct the employment of two or more stamps, to denote the amount chargeable on any single piece of vellum, parchment, paper, or other material: provided however, that the stamps impressed at the stamp office of the superintendent of stamps, or other place appointed in lieu of it, shall always correspond in number and value with the counterstamps impressed at the general treasury, and that all dies shall, besides the words denoting their value, contain the following words, that is to say, those used at the office of the superintendent of stamps, or other place aforesaid, shall contain the words "stamp office," and the counterstamp impressed at the general treasury, shall similarly contain the words "general treasury."

Board of Revenue to alter the dies from time to time.

Third. The said Board, or other authority, shall have the power of, at any time, changing or altering such dies, and of regulating the size, shape, manner, and matter of the impressions at discretion, provided that the stamp to be affixed at the stamp office do always contain in plain and legible characters, the legend prescribed for it in the preceding clause, and that the counterstamp of the treasury do similarly contain its legend: provided also, that the Board of Revenue, or other authority aforesaid, shall, in the exercise of the powers and functions vested in them by this regulation, be guided by such special directions as they may receive from the Governor General in Council, in the manner heretofore used in all matters and things belonging to the management of the public revenue.

Collector of stamp duties in Calcutta, how to be appointed.

VI. *First.* An officer, being a civil servant of the Honorable Company, shall be specially appointed by the Governor General in Council, to take charge of the collection of the stamp duty within the city of Calcutta. Such officer shall provide for the sale and distribution of the stamps, being answerable to Government for the amount of duty chargeable upon each and every paper, vellum, or parchment, received by him for distribution. The collector of the Calcutta stamp duty shall receive such salary or other remuneration as may be appointed by the Governor General in Council. He shall, in all things connected with the collection of this duty, be subject to the orders of the Board of Revenue, and shall keep such accounts, and in such forms, as may be prescribed by that authority.

Collector to be subject to the orders of the Board of Revenue.

Collector's office where to be held.

Second. The collector of the stamp duty shall hold his office, either in the same house with the stamp office, or as near to that office as may be practicable. He shall at all times be supplied with stamps upon indent by the superintendent, to whom he shall grant receipts in duplicate.

Venders and distributors of stamps how to be appointed.

Third. It shall be the special duty of the collector of stamps to select proper persons, resident in different parts of the town, for the purpose of vending and distributing stamps on the part of Government. The appointment and removal of such venders shall be ordinarily made at his recommendation, by the authority of the Board of Revenue. Provided however, that nothing herein contained shall be construed to preclude the Board of Revenue, or the Governor General in Council, from causing licenses to be granted, without any recommendation from the collector, whenever they shall see fit to issue to him directions to that effect, under the general powers exercised by the Board and by Government over all subordinate officers employed in the management or collection of the public revenue.

Fourth. Every vender shall be furnished with a license under the seal and signature of the collector, and the appointment of any one to this duty, as well as the withdrawing of any one's license or other discontinuance of his authority to vend, by resignation, death, and the like, shall be notified in the Government Gazette, for general information.

Venders to be furnished with licenses.

Fifth. No person, not licensed after the manner provided in the preceding clause of this section, (unless he should be otherwise specially authorized by the Board of Revenue,) shall be competent to expose stampt paper, parchment, or other material publicly to sale, and any one offending in this respect, shall forfeit to Government, for the first offence, the sum of sicca rupees five hundred, and for the second, or any subsequent offence, the sum of one thousand sicca rupees. But nothing herein contained shall be deemed to prevent persons having duly purchased stamped paper from the authorized venders of Government, or having otherwise obtained such paper from the stamp office, after the manner hereinafter provided, from transferring the same to others at a price equal to the amount of duty denominated by the stamp or stamps impressed thereon: provided however, that every person, who may so transfer stampt paper, shall endorse the same with his signature in the presence of one or more creditable persons, and the proof that the paper was purchased as aforesaid, shall lie with the person so transferring it. Provided also, that if any individual shall sell or buy any stampt paper, or other material bearing or purporting to bear the Government stamp, for a less price than the amount of the duty denominated by the stamp or stamps thereon impressed, he shall forfeit for each and every piece of paper, or other material so bought or sold by him, the sum of fifty rupees.

No person shall publicly sell stamps without license, or special authority from the Board of Revenue.

Penalty for breach of this rule.

But persons purchasing stampt paper may transfer the same:

Under what conditions.

Penalty for purchase or sale of stampt paper at a value less than the amount of the duty impressed on the same.

VII. *First.* For the convenience of merchants and others, who may be desirous of having at all times in their possession papers, parchments, or the like, stampt with various impressions, to be used as occasion may require, in the drawing up of instruments of any of the descriptions required to be executed on materials impressed with the Government stamps; it is hereby provided, that any person desirous of obtaining a supply of stampt paper or other material, shall, on application to the collector of stamps, and the payment into his treasury of the amount chargeable on account of the stamps required, receive a certificate from the collector, stating the amount paid, and the number and value of the stamps required; and on the production of that certificate, together with the necessary quantity of plain paper, parchment, or other material, the superintendent shall cause the same to be immediately stamped at his office, with the stamps specified in the said document, and shall transmit the said papers, parchments, or other materials, to the general treasury, to be there impressed with the necessary counterstamps. Provided however, that no person shall be entitled to require the collector to grant a certificate in the manner above stated, unless the total value of the stamps for which he may tender payment shall amount to the sum of one hundred rupees; nd the number of pieces of paper, vellum, or other material required to be stampt, shall not be less than twenty.

Individuals how to get a supply of stampt paper from the stamp office.

Second. No paper, vellum, parchment, or other material, shall, on any account, be received by the superintendent of stamps, to be stampt on account of any individual, unless the same be accompanied with a receipt in full, under the signature of the collector of stamps, for the entire amount of duty which may be required to be impressed thereon, or unless the same be sent him to be stampt by authority of the Board of Revenue, under the powers vested in that Board by this regulation. The receipt of the collector shall, in all cases, specify, as well the aggregate amount paid, as the number and description of the stamps required, and the exact number of sheets or pieces on which the same are to be impressed. All such receipts shall be disposed of by the superintendent in such manner as the Board of Revenue may prescribe.

The superintendent not to stamp any paper, or the like, on account of any individual, without first requiring the receipt of collector for the amount.

Third. The superintendent of stamps shall appoint one or more officer or officers of his establishment to receive and compare with the collector's receipt, all papers or the like brought to be stampt as above, and after the stamps shall have been affixed, the same officer shall again count the whole and sign his name at the back of each separate sheet, or piece of paper, or other material, and he shall likewise note on each, the date on which the said paper is ready for re-delivery, and further make an entry to that effect, with specification of the quantity of paper or the like impressed with each description of stamp, in a book to be specially kept

Forms to be observed on the issue of stamps under the above clauses.

by him for that purpose. When the paper or other article shall be prepared in the manner above described, it shall be made up into a parcel to be sealed with the superintendent's seal, and shall, in that state, be forthwith transmitted to the person who may have sent it to be stampt; or at the superintendent's option, notice shall be sent of its being ready for delivery when called for.

In what case a discount may be allowed by collector.

At what rate.

How to be brought to account.

Fourth. Whenever any person or persons shall desire to send paper, or other material, to the stamp office, for the purpose of being stampt, and shall consequently pay the amount of duty in advance in the manner above required, it shall be competent to the collector of stamps, in case the total amount so falling to be paid shall exceed the sum of five hundred rupees in any one payment, to allow to the party making such payment, a discount at the rate of four per cent. upon the aggregate amount of duty leviable, or such other rate as may, from time to time, be appointed by the Governor General in Council, by notification in the Government Gazette, and the amount of such discount shall be charged, and entered on the collector's accounts, under the head of disbursements.

Licensed venders may purchase stamps under what conditions.

Fifth. It shall also be competent to the Board of Revenue to direct and cause stamps to be furnished in the manner, and on the terms prescribed in this section to any licensed venders, who may be willing to purchase the same: all such persons, however, shall, in the sale of stampt paper so furnished to them, be subject to the same rules, as are prescribed for the sale of stamps supplied to them on account of Government. Provided however, that if such vender shall resign, or be dismissed, or his license be otherwise cancelled, then and in that case he, his representative, or assign, shall deliver up to the collector of stamps, or to such person as he may appoint to receive the stampt paper, vellum, or the like, furnished to him under the provisions of this section, or such portion as may not have been disposed of, and shall be entitled to recover a sum equivalent to the price which he may have advanced for the same, viz. the specified amount of the stampt paper, or other material aforesaid, with a deduction of the discount that may have been allowed on it.

Penalty on superintendent for stamping paper, or the like, on account of individuals, without certificate from collector,

Or other sufficient authority.

Penalty on collector for granting certificate before duty is paid.

VIII. *First.* If any superintendent or other officer shall fix, or impress, or cause to be fixed or impressed, any stamp to or upon any vellum, parchment, paper, or other material, which shall be brought to the stamp office, to be stampt or marked, without a regular certificate from the collector of the amount of duty having been paid, or without special authority in writing from the Board of Revenue, he shall for every such offence forfeit the sum of one thousand rupees. In like manner, if any collector, or other officer appointed to receive the stamp duty, shall grant a certificate of the above description, before the prescribed duty with a deduction of the authorized discount shall have been actually paid, such officer shall forfeit for every such offence the sum of one thousand rupees, besides being held responsible for the amount of duty unrealized.

Penalty on native officer or other person causing or procuring stamp to be impressed, or certificate granted irregularly.

Second. Any native officer or other person, causing or procuring any stamp to be fixed or impressed, or any certificate to be granted in the irregular manner aforesaid, or conniving with the officer so fixing or impressing any stamp, or so granting a certificate, shall forfeit for every such offence the sum of one thousand rupees, and shall, in addition, be held answerable for the amount of duty chargeable on the paper mentioned in the certificate.

Rules for venders and distributors.

IX. *First.* The following rules are enacted for the control and superintendence of the venders and distributors, authorized to be appointed by Section 6. of this regulation.

Venders and distributors, to give security for the due discharge of their duty.

Second. Every person who may be appointed to be a vender or distributor of stamps on the part of Government, shall attend the Board in person, and execute a bond with one or more responsible sureties, for the faithful performance of the several duties, prescribed for such venders and distributors in this, or any future regulations, with such penalty, and after such form, as may be required by the said Board; and any failure in fulfilling the conditions of such bond, shall, besides the penalty thereby provided, subject the offender to immediate dismission from the said office of vender or distributor by the Board of Revenue.

Rules to be observed by them.

Third. The following rules shall be observed by all venders and distributors of stamps, and the bonds executed by those persons on their appointment, shall distinctly bind them to a strict observance of those rules, subject in case of failure to the several penalties hereinafter specified. Provided however, that it shall also be competent to the Board of Reve-

nue, to require the venders and distributors of stamps to come under such further engagements, as may appear necessary, and as may be legally required from them.

Board may require further engagements.

Fourth. All persons licensed to vend or distribute stamps, shall, at all times, have their respective licenses, together with a copy of the schedule annexed to this regulation, duly authenticated by the official signature of the collector of stamps, stuck up in a conspicuous place within the shop or building in which they may sell the stamps, and shall further hang up on the outer door of such shop or other building, such notification of their being licensed as the Board of Revenue may direct. Any neglect or failure to observe the above rule, will subject the party offending to a fine of sicca rupees fifty.

Licenses and schedule of stamp duties to be stuck up, in venders' shops.

Fifth. All persons as aforesaid shall keep such accounts of the paper received and delivered by them as the Board of Revenue may direct, and shall furnish the collector with such copies or extracts of those accounts, and at such periods, as he may, from time to time, require. The said persons shall regularly pay to the collector all money or moneys received by them on the sale of stamps intrusted to them on the account of Government, at such periods as the said officer may appoint, and shall likewise at all times, when required, permit the collector or other person duly authorized by him, to inspect the accounts kept by them, and to examine the store of stampt paper or the like, which they may have in their possession.

Accounts to be kept by venders, and produced to collector when required.

Money received by venders to be regularly accounted for.

Accounts and stamps to be produced for inspection when required.

Sixth. Any vender or distributor failing to produce before the collector of the stamp duty, any of the accounts required by the Board of Revenue, to be kept by him, after requisition made in writing by that officer, and failing to account for such omission to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, shall forfeit the sum of fifty rupees, and shall further pay such daily fine for every day beyond the date fixed in such requisition for the production thereof, until the day when the accounts may be produced, as the Board of Revenue may direct. Any vender or distributor refusing to permit the collector of stamps, or other person duly authorized by a writing under the seal and signature of that officer, to inspect the said accounts, and examine the store of stampt paper, at the time in the custody of such vender or distributor, immediately upon demand, shall forfeit for every such refusal the sum of one hundred sicca rupees, and shall further be subject to such daily fine, until he complies with the collector's requisition, as the Board of Revenue may direct.

Penalty for breach of above rules.

Seventh. No vender or distributor of stamps shall deliver any stampt paper or the like, without having previously received the full amount of the duty denominated by the stamp thereunto affixed: save and except in cases, in which he may be otherwise specially permitted or directed by the collector or Board of Revenue.

Venders to realise duty before delivering stamp.

Eighth. Any vender or distributor who may, without authority, permission, or direction in writing from the collector or Board of Revenue, sell, give out, or deliver stampt paper, vellum, parchment, or the like, without having received the entire amount of duty denominated by the stamp affixed thereto, shall forfeit for each, and every piece of paper or other material aforesaid so given out or delivered by him, the sum of fifty rupees, besides being held responsible for the amount which should have been taken, in case of its not being afterwards recovered. Any person taking or receiving stampt paper from any such vender, without having paid the entire amount of duty as aforesaid, shall forfeit the like sum of fifty rupees for each, and every piece of paper, &c. received or taken by him.

Penalty for delivery of stamps without receipt of full duty.

Penalty for receiver in such case.

Ninth. All venders and distributors of stamps shall carefully write on the back of each sheet or piece of stampt paper, or the like, sold or delivered by them, the date of sale and delivery, and shall attest each endorsement with his signature written in the manner commonly used by him.

Venders to endorse the date of sale, and delivery of stamps sold by them.

Tenth. Any vender or distributor giving out, or delivering any stampt paper or the like, without writing at the back of each sheet or piece, his name and the date of sale and delivery as aforesaid, shall forfeit for each and every piece of paper so given out or delivered by him, the sum of fifty rupees, provided the value of the paper sold do not exceed the sum of sixteen rupees; but, if the value of the paper so sold without signature exceed the sum of sixteen rupees, then the vender shall for every offence so committed forfeit a sum equal to three times the value of the paper so illegally sold by him.

Penalty for neglect.

Penalty for falsification of date.

Eleventh. Any vender or distributor writing a false date at the back of paper, vellum, or parchment given out by him, shall forfeit the sum of one hundred rupees for every such offence, or if the value of the stamp sold exceed sixteen rupees, then he shall forfeit six times the value of such stampt paper, besides being in both cases liable to the penalty of his bond in case of any breach of its stipulations.

Penalty for refusal or wilful delay to deliver stamps.

Twelfth. All venders and distributors of stamps shall comply with all applications made to them for the purchase of stampt paper or the like with as little delay as possible. Any vender or distributor being applied to for stampt paper or the like, and having in his possession the description of paper required, shall, in case of refusal or wilful delay to furnish the same to the person applying for it, and tendering the value in coin of the established currency, or in notes authorized by Government to be received in payment of the public revenue, forfeit for every such offence the sum of fifty rupees.

Penalty for exaction of price, or consideration, in excess of the duty.

Thirteenth. No vender or distributor of stamps shall, on any plea or pretext whatsoever, take or demand a higher price for the stamps delivered by him, than the sum denoted by the stamp or stamps impressed on the paper, parchment, or the like so delivered; or any fee, reward, or consideration for furnishing stamps to persons applying for them: and any vender or distributor who, upon furnishing stampt paper, parchment, vellum, or any other article bearing a stamp, to any individual for use, shall, as a consideration for furnishing the article, or on any other pretext, take or demand, as the equivalent of the article so furnished, a higher price than the amount that may be denoted by the impression of the stamp or stamps upon such paper, parchment, vellum, or the like, shall forfeit for every such offence the sum of sicca rupees one hundred.

Collectors may require collateral security from venders.

Fourteenth. It shall be competent to the collector of stamps, to demand for his personal satisfaction, such collateral security, in addition to the said bond, as he may deem necessary, to guard against loss from the misappropriation of the stamps delivered to the venders or distributors, or the embezzlement of the money realized by them, and to require the same to be renewed, or other security to be furnished at any time that he may deem the same expedient; and any one unable or refusing to give such security when required, shall not be appointed, or if already appointed, shall be liable to have his license immediately withdrawn.

On removal or resignation of vender, money, paper, and writings, to be delivered to collector.

Fifteenth. When the license of any vender or distributor may be withdrawn, or when such vender or distributor shall resign the office, all stampt paper, or other article remaining in store at the time of such removal or resignation, and all accounts regarding the sale and distribution of stampt paper, or the like, at any time delivered to him, together with the balance of all money or moneys, which may have been realized by the sale and distribution thereof up to the date of the said removal or resignation, and which may not have been already paid or accounted for to the collector of stamp duty, and likewise all licenses, orders, or other documents or writings, which the said vender or distributor may have received from that officer, shall be forthwith delivered over to the said collector, or to such person or persons as he may appoint by a writing, under his hand and seal, to take charge thereof, receiving for such part of the stampt paper or the like as may have been furnished to him, under the provisions of Section 7. of this regulation, the amount actually paid by him for the same as therein directed. In case any vender or distributor so removed or resigning shall refuse or fail to make over the said accounts and stores, and the balance of the accounts in cash, or any part thereof, he shall forfeit for such failure or refusal, a sum equal to triple the amount and value of the stamps and money which may appear, from the accounts kept at the collector's office, to be in the possession of such vender or distributor, together with such daily fine, until the papers, accounts, and documents required are furnished, as the Board or other authority aforesaid may direct.

Course to be followed on death of vender.

Sixteenth. In case of the death of any vender or distributor, the collector of the stamp duty shall, in like manner, be empowered to demand from the heir or person administering to the estate of the deceased, or other person in charge of his effects, the remainder of any store of stampt paper, vellum, parchment, or the like, in the possession of such vender or distributor, at the time of his decease, together with all accounts of the sale or distribution thereof, as well as all licenses, orders, or other documents or writings as aforesaid, that may

be forthcoming amongst the effects of the deceased; and in the event of any refusal on the part of the heir, administrator, or other person in charge of the effects of the deceased, to deliver the same, or of refusal to allow search to be made whenever the collector of the stamp duty may demand to make search for the said stores or accounts, such heir or administrator, or other person in charge of the estate, shall forfeit for every such offence the sum of fifty rupees, and shall further be subject to such daily fine, until the papers, accounts, documents, and writings required are furnished, as the Board of Revenue may direct.

Seventeenth. Provided also, that it shall be competent to the collector, in the cases specified in the two preceding clauses, as well as in all cases in which a vender or distributor may fail or delay to account for, and make good the value of any stampt paper or the like, with which he may have been furnished for sale on account of Government, immediately to call upon the surety or sureties of the said vender or distributor, to make good the deficiency of money or paper, and on their failure to do so, to proceed against all, or any of them, for the recovery of the amount.

Cases in which sureties may be called on.

Eighteenth. All persons appointed by the Board of Revenue to be venders or distributors of stamps, shall verify by affidavit, or affirmation, their respective accounts, whenever they may be required by the Board to do so; and if any vender or distributor shall refuse, or neglect to verify his accounts within such reasonable time, as he shall be called upon so to do, by the said Board or any member thereof, he shall for every such offence forfeit the sum of five hundred rupees.

Venders to verify their accounts by oath, or affirmation.

X. *First.* Should it so happen that any parcel of papers, parchments, vellums, or the like, or any single sheet, or piece thereof that may have been duly stampt, and obtained from a licensed vender of the stamps direct, or from the stamp office, under the rule contained in Section 7. of this regulation, shall have been destroyed by fire or other accident, it shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, upon its being proved, to the satisfaction of that authority, that the said stamps were duly received, and subsequently were destroyed by accident after the manner asserted, to cause their secretary to grant to the owner of the paper, or other material destroyed, a certificate under his signature, and the seal of the Board, specifying the number and value of the stamps so destroyed; and the said owner shall, upon carrying the said certificate to the stamp office, together with such quantity of paper, vellum, or the like, as may be sufficient for the purpose, be entitled, without any fee, charge, or duty whatsoever, to have the paper, vellum, parchment, or the like, so carried to the stamp office, stampt or marked for such duties, as may be specified in the said certificate, and the superintendent of stamps is hereby enjoined to cause the same to be stampt and delivered in the same manner, as if the paper, or other material were accompanied with a certificate of the duty having been paid under the hand and seal of the collector of the stamp duty; provided however, that a separate account shall be kept of all stamps impressed, or affixed by warrant of such certificate.

Stamps accidentally destroyed, how to be replaced.

Second. In like manner, in case any stampt paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become soiled, spoiled, or unfit for use, either by consequence of any accident happening to the same, or because of error in the drawing up, or copying of any instrument thereupon, which being discovered before such instrument may be finally signed and executed, shall render the writing of no avail; or in which, by reason of the death or refusal of the party or parties, whose signature may be necessary to effect the transaction intended by such writing, it should be incomplete and of no avail, or in which, by the refusal of any office or trust that may be granted by such instrument, it shall fail of the purpose intended; or in the case of promissory notes, bills of exchange, or the like, if by non-delivery to the payee, or person acting on his behalf, or other cause, they shall never be brought to use: in all such cases, it shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, upon delivery being made of the stampt paper, parchment, vellum, or the like, so soiled or spoiled, to cause certificate to be granted after the manner provided, in order that the owner of the article or articles so soiled or spoiled, may have the like or equivalent

Also soiled or spoiled stamps.

valent stamps, impressed upon other materials to be furnished by him for that purpose. But this rule shall not extend to bills of exchange drawn in sets, of which any one of the set may have been delivered to the payee.

Restriction of above provision to cases in which the stamps destroyed or spoiled, shall amount to or exceed ten rupees.

Limitation as to the time, within which application is to be made.

Third. Provided however, that no such certificate shall be granted by authority of the Board of Revenue, except the total value of stamps proved to have been destroyed or soiled by accident, or the total value of every single stamp in the case of the material having been spoiled by being written upon, shall amount to or exceed the sum of ten sicca rupees. Provided, likewise, that no such certificate shall be granted, except after proof exhibited that the accident or act, by reason of which the material may have become soiled, or spoiled, or destroyed, or useless, occurred within the period of three calendar months of the date on which application may be made for the certificate. No exception shall be taken to any deed or instrument, on the ground that the stamp which may have been used is not of a proper denomination or rate of duty, provided the same bear an equal or greater value in the whole than the stamp which ought regularly to have been used.

Penalty for employing paper, &c. not bearing prescribed stamp.

XI. *First.* If any person or persons shall, after the date specified in the preamble of this regulation, write or engross, or cause to be written or engrossed on any vellum, parchment, paper, or other material, any of the matters or things on account of which such material would be chargeable with stamp duty, under the rules of this or any other regulation in force, before the said material shall have been duly stampt; or if any person shall, after the said date, in any manner make, sign, or execute, or accept, or negotiate, any deed or instrument chargeable with a stamp duty, that may not have been executed on paper or other material duly stampt, such person or persons shall forfeit for every such offence, a sum equivalent to twenty times the value of the stampt paper which ought to have been used.

Holders of instruments written on unstampt paper, on what condition to get them stampt.

Second. Provided however, that if any person or persons writing or engrossing, or causing to be written or engrossed, any matter or thing chargeable with a stamp duty, upon unstampt paper, vellum, parchment, or the like, or any person or persons accepting or becoming possessed of any deed, instrument, or writing, so written on unstampt paper, or desirous of negotiating or benefiting thereby, shall voluntarily carry the same to the collector of stamps, and shall pay to that officer the entire amount of duty chargeable thereupon, together with the amount hereinafter provided, the collector shall transmit the deed, instrument, or writing to the superintendent of the stamp office, for the purpose of being duly stampt, and the person aforesaid shall not be liable to the penalty declared in the preceding clause; that is to say, if the deed or instrument originally executed on unstampt paper, shall be brought to be stampt in the manner abovementioned, at any time before the money conditioned, or directed to be paid, or the act conditioned to be done shall be due, but not later than thirty days from the date of the execution of the deed, instrument, or writing, or (in the case of deeds, instruments, or writings, not conditioning the payment of money, or the performance of any contract within a specific period) at any time within thirty days of the execution of the deed, instrument, or writing, the party shall pay a sum equal to five times the value of the stampt paper which ought to have been used: if the deed or instrument aforesaid shall not be brought in the manner abovementioned, within the period above specified, the party bringing it shall pay a sum equal to ten times the value of the stampt paper which ought to have been used.

If within thirty days.

If after thirty days.

Penalty in case of the employment of paper, &c. stampt with too low a stamp.

Third. In case any deed or instrument shall have been executed on paper, parchment, vellum, or other material stampt for a rate or amount of duty less than what may be the rate or amount chargeable on account of the matter or thing that may have been engrossed or written thereupon, the like penalties shall attach as have been provided by the preceding rules of this section; that is to say, a sum equal to twenty times the excess of the proper stamp above the value of that which may have been used, shall be forfeited, if the error of the stamp be discovered, otherwise than by the voluntary production of the party or parties concerned; and a sum equal to five or ten times the said excess, if the party shall voluntarily bring such deed to have the proper stamp affixed within the periods above stated, respectively.

Provision for case of accident or inadvertence.

Fourth. Provided however, and it is hereby enacted, that in case any deed or instrument chargeable with a stamp duty, shall have been executed on unstampt paper, or

other unstampt material, or on any material bearing a stamp of an amount, not equal to the duty chargeable upon such deed or instrument, then if the person executing such deed, or any other party interested, shall establish to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the irregular execution of the deed or instrument was owing to accident, or inadvertence, or to other unavoidable cause, it shall be competent to the above-mentioned authority, in case they should think proper to do so, to remit part, or the whole of the penalties above enacted, and to cause a proper stamp to be affixed to such unstampt or improperly stampt instrument, on the payment of the actual amount of duty chargeable thereupon.

Provision for the case of instruments being written on paper, &c. with a forged stamp.

Fifth. Provided further, that if the stamp or stamps affixed to any instrument, deed, or the like, be detected to be forged or counterfeit, the full penalty of twenty times the value of the stamp on which the same should have been written, shall in all cases be exacted, in addition to the entire amount of duty chargeable for such deed, before the same shall be impressed with the genuine stamps of Government, unless the material on which the same may be executed, shall bear the endorsement required by Section 7, or Section 9. of this regulation, as the case may be, and unless the party having executed, or being at the time in possession of such deed, shall be able to prove to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the material stampt with a forged stamp, was purchased or obtained on the date specified on the back of it, and from the individual whose name may be there signed. If the required matter shall be duly endorsed on the back of any material stampt with a forged impression, and the proof adduced to the fact and date of purchase, be deemed by the Board of Revenue to be sufficient, the regular and genuine stamps shall be caused to be affixed on payment of one half the established duty chargeable on account of the matter of the instrument or deed in question, and certificate to that effect shall be given by the Board of Revenue.

Penalty for filing or recording instruments not bearing the prescribed stamps.

XII. *First.* Any person or persons filing, exhibiting, recording, or causing, or procuring to be filed, exhibited, or recorded, for the purposes of proof, information, registry, or for any purpose or manner whatsoever, in any court of justice or other public office, any deed, instrument, or other writing required to be written on stampt paper, which may not be written on the prescribed stampt paper, whether the said person or persons be himself the party interested in the case or matter, on account of which such deed, instrument, or writing may be filed, exhibited, or recorded, or be the attorney or agent of such party, shall forfeit to Government a sum equal to twenty times the value of the stampt paper on which such deed, instrument, petition, pleading, or document ought to have been written.

Penalty for filing papers, &c. not duly endorsed by a vender or distributor of stamps.

Second. If any deed, instrument, or other writing, required to be written on stampt paper, and written on the prescribed stampt paper, shall be filed, exhibited, or recorded in any court of judicature, or in any public office, not having the signature of a licensed stamp vender, or other person duly authorized to sell or distribute stamps, endorsed upon it, the person or persons, filing, exhibiting, or recording the said deed, instrument, or writing, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit a sum equal to five times the value of the said stampt paper.

Penalty for filing an instrument or the like bearing a forged stamp.

Third. If any deed, instrument, petition, or document, shall be filed, exhibited, or recorded as aforesaid, having a forged or counterfeit stamp or signature, the person filing, exhibiting, or recording such deed, instrument, or document, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit to Government a sum equal to twenty times the value of the stamp, which ought to have been used, unless the material, on which the same may be executed, shall bear the endorsement required by Section 7, or Section 9. of this regulation, as the case may be, and the party shall be able to show that the material stampt with a forged stamp was purchased, or obtained on the date specified on the back, and from the individual, whose name may be there signed. If the required signature and date shall be duly endorsed on the back of the material stampt as aforesaid, with a forged impression, and the proof adduced to the fact and date of purchase be deemed by the officer before, or in whose office the writing may be filed, exhibited, or recorded to be sufficient, the said officer shall transmit the document to the collector of stamps, with a communication of his judgment in the case, and the collector shall, on payment by the party of one-half the established duty chargeable on account of the matter of the instrument or deed in question, forward it to the superintendent of stamps, in order that it may be duly stampt.

If without due endorsement.

Course to be followed, if paper bearing a forged stamp be duly endorsed.

Persons discovering forged stamps in their possession, how to proceed.

XIII. If any person shall discover that any deed, instrument, or document in his possession is written on paper, or other material bearing a forged or counterfeit signature or stamp, such paper, or other material bearing the signature and date required by Section 7, or 9. of this regulation, as the case may be, and shall state the circumstance to the Board of Revenue, or other authority exercising the powers of that Board; the said person shall, on proving to the satisfaction of that Board, or other authority aforesaid, that the paper or other material in question was purchased, or obtained on the date specified on the back, and from the individual whose name may be there signed, be entitled to have the said paper or material duly stampt without any fee or charge.

No exception on account of overvalue.

XIV. No exception shall be taken to any deed, instrument, or other writing, on the ground that the stamp which may have been used, is not of a proper denomination, or rate of duty, provided the stamp or stamps used, equal or exceed in value, the stamp or stamps which, under the provisions of this regulation, ought to have been used.

Board of Revenue, superintendent of stamps, and collector authorized to administer oaths.

XV. It shall and may be lawful for the Board of Revenue, the superintendent of stamps, and the collector, or other officers vested with the charge of offices established for the sale and distribution of stamps, to summon witnesses, to administer oaths and affirmations, and to take affidavits and affirmations, in all cases where he or they shall respectively think it necessary to administer or take an oath or oaths, affirmation or affirmations, in any investigation or inquiry into any case relating to the stamp revenue, or in any matter or thing connected therewith.

SCHEDULE referred to in the body of the regulation, containing the duties chargeable on instruments of conveyance, contract, obligation, and security for money, and on deeds in general.

		Sa. Rs.	A.
AGREEMENT, or any minute or memorandum of an agreement, concerning any matter or thing of the value of five hundred rupees or upwards, not otherwise charged in this schedule, nor expressly exempted from all stamp duty, whether the same be only evidence of a contract, or obligatory upon the party,	...	8	0
EXEMPTIONS.			
Memorandum of agreement for the hire of labour.			
Ditto for the sale of goods, under the value of five hundred rupees, and all agreements carried on by letter and the like, between merchants and other persons residing forty miles from each other.			
ASSIGNMENTS, if not of the nature specified under the heads of conveyances and settlement, nor specially exempted,	...	8	0
BILLS OF EXCHANGE, drafts, promissory notes, *hoondies, teeps, burats*, or other order or obligation, for the payment of money payable (if payable within the provinces subordinate to this presidency) at sight, or at any stated period, not exceeding three months after date, or ninety days after sight, (not being a deed, instrument, or writing, bearing the attestation of one or more witnesses.) together with all bills of exchange, payable out of the said provinces at whatever date.			
If for a sum of money not exceeding 25 Rupees,	...	0	1
Above 25 Rs. and not exceeding 50 ditto,	...	0	2
Ditto 50 do. ditto ... ... 100 ditto,	...	0	4
Ditto 100 do. ditto ... ... 200 ditto,	...	0	8
Ditto 200 do. ditto ... ... 400 ditto,	...	0	12
Ditto 400 do. ditto ... ... 800 ditto,	...	1	0
Ditto 800 do. ditto ... ... 1,600 ditto,	...	1	8
Ditto 1,600 do ditto ... ... 3,000 ditto,	...	2	0
Ditto 3,000 do. ditto .. ... 5,000 ditto,	...	2	8
Ditto 5,000 do. ditto ... ... 10,000 ditto,	...	4	9
Ditto 10,000 do. ditto ... ... 20,000 ditto,	...	6	0
Ditto 20,000 do. ditto ... ... 30,000 ditto,	...	8	0
Ditto 30,000 do. ditto ... ... 50,000 ditto,	..	12	0
Ditto 50,000 do. ditto ... ... 100,000 ditto,	...	16	0
Ditto 100,000 do.	...	20	0
Promissory Notes written on paper of the above value, shall not be re-issued after payment.			

Promissory Notes intended to be re-issued, shall be charged as follows.

								Sa. Rs.	As.
If for a sum of money not exceeding						25 Rupees,		0	2
Above	25	Rs. and not exceeding				50 ditto,		0	4
Ditto	50	do.	ditto	...	...	100 ditto,	...	0	8
Ditto	100	do.	ditto	...	...	200 ditto,	...	0	12
Ditto	200	do.	ditto	...	...	400 ditto,	...	1	0
Ditto	400	do.	ditto	...	...	800 ditto,	...	1	8
Ditto	800	do.	ditto	...	...	1,600 ditto,	...	2	0
Ditto	1,600	do.	ditto	...	...	3,000 ditto,	...	2	8
Ditto	3,000	do.	ditto	...	...	5,000 ditto,	...	4	0
Ditto	5,000	do.	ditto	...	...	10,000 ditto,	...	6	0
Ditto	10,000	do.	ditto	...	...	20,000 ditto,	...	8	0
Ditto	20,000	do.	ditto	...	...	30,000 ditto,	...	12	0
Ditto	30,000	do.	ditto	...	...	50,000 ditto,	...	16	0
Ditto	50,000	do.	ditto	...	...	100,000 ditto,	...	20	0
Ditto	100,000	do.	...	...	...	...	...	32	0

Note. The Governor General in Council reserves to himself the power of admitting any bank or company to compound for the stamp duty chargeable on the notes issued by it. Notice of such arrangements to be given in the Government Gazette.

Foreign bills of exchange, drawn in sets, for every bill of each set, where the sum made payable thereby may not exceed

				400 Rupees,	0	8
More than	400	Rupees, but not exceeding		800 ditto, ...	0	12
Ditto ...	800	do.	ditto	1,600 ditto, ...	1	0
Ditto ...	1,600	do.	ditto	3,000 ditto, ...	1	8
Ditto ...	3,000	do.	ditto	5,000 ditto, ...	2	0
Ditto ...	5,000	do.	ditto	10 000 ditto, ...	2	8
Ditto ...	10,000	do.	ditto	20,000 ditto, ...	4	0
Ditto ...	20,000	do.	ditto	30,000 ditto, ...	6	0
Ditto ...	30,000	do.	ditto	50,000 ditto, ...	8	0
Exceeding	50,000	do.	...	... ...	12	0

EXEMPTIONS.

Bills of Exchange drawn, and promissory notes issued, by Government officers, having authority to draw bills upon the Government treasuries, or to issue promissory notes or other acknowledgments, on account of Government.

All drafts or orders, for the payment of any sum of money, on demand, drawn upon any bank, banker, or agent, residing within 20 miles of the place, where such draft or order shall be issued; such place being specified on the face of the draft.

Bills of Lading of, or for any goods to be exported, ...	1	0
Bills of Sale.		
An absolute bill of sale, ...	See Conveyances.	
Bill of sale as a security, being the principal, or only deed whereby the property is conveyed, ...	See Mortgage.	
Bill of sale as a security, being merely a collateral one, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances, ...	8	0

Bonds, *tumassooks*, promissory notes, or other obligation for the payment of money, payable at a period exceeding three months after date, or ninety days after sight.

If for any sum not exceeding					...	25 Rupees,	...	0	2
Above	25	Rupees, and not exceeding			...	50 ditto,	...	0	4
Ditto	50	do	ditto	...	...	100 ditto,	...	0	8
Ditto	100	do.	ditto	...	..	200 ditto,	...	1	0
Ditto	200	do.	ditto	...	...	300 ditto,	...	2	0
Ditto	300	do.	ditto	...	...	500 ditto,	...	4	0
Ditto	500	do.	ditto	...	...	1,000 ditto,	...	6	0
Ditto	1,000	do.	ditto	...	...	2,000 ditto,	...	10	0
Ditto	2,000	do.	ditto	...	...	3,000 ditto,	...	16	0
Ditto	3,000	do.	ditto	...	...	5,000 ditto,	...	20	0
Ditto	5.000	do.	ditto	...	...	10,000 ditto,	...	32	0
Ditto	10,000	do.	ditto	...	...	20,000 ditto,	...	40	0
Ditto	20,000	do.	ditto	...	...	30,000 ditto,	...	50	0
Ditto	30,000	do.	ditto	...	...	50,000 ditto,	...	64	0
Ditto	50,000	do.	ditto	...	...	75,000 ditto,	...	70	0
Ditto	75,000	do.	ditto	...	...	100,000 ditto,	...	80	0
Ditto	100,000	do.	ditto	...	...	150,000 ditto,	...	100	0
Ditto	150,000	do.	ditto	...	...	200,000 ditto,	...	120	0
Ditto	200,000	do.					...	150	0

Bonds.

	Sa.	Rs.	As.
Bonds concerning respondentia and bottomry, ...	Ad valorem as above.		
Bonds given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued,	Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered, or transferred.		
Bonds for annuities for an indefinite period, such as life annuities and the like,	Shall be charged at the rate of 10 times the yearly payment.		
Bonds where the amount of the money to be secured or ultimately recovered, shall be uncertain and unlimited, ...		150	0
Where the amount is limited to a certain sum, ...	The same as on a bond for such limited sum.		
Bonds taken as collateral security, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances or money bonds, or as security for the performance of any other contract, covenant, or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand, ...		8	0
Bonds of indemnity, ...			
Bonds for the due execution of an office or work, and all other bonds not otherwise charged or exempted from duty, ...			

EXEMPTIONS.

Arbitration bonds.

Bonds given to or by the officers of Government, on account of any matter, or thing of, or belonging to the Government in its political or territorial capacity.

Security bonds, which may be taken by, or by order of any court, collector, or other judicial or revenue authority, *razeenamahs*, *sooluhnamahs*, and *ruffanamahs*, filed in any suit pending in a court of justice, shall be charged, as prescribed in the regulations already in force or hereafter to be enacted.

CHARTER PARTIES, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person for, or relating to, the freight or conveyance of any money, goods, or effects, on board of such ship or vessel, ...		8	0

EXEMPTIONS.

Charter parties of ships or vessels taken up by Government, for the conveyance of troops or military stores, or for other political purposes.

CONTRACTS, or deeds, if not otherwise charged nor exempted from duty, ...			
COPARTNERSHIP, deeds of, ...		8	0
COMPOSITION deeds, or other instruments of composition between a debtor or debtors, and his, her, or their creditors, ..			

CONVEYANCES, whether grant, disposition, assignment, transfer, renunciation, or of any other kind or description whatsoever upon the sale of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest, or claims in, to, out of, or upon any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only deed, instrument, or writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser or purchasers, or to some other person, by his or their direction.

Where the purchase or consideration money therein expressed or denoted shall not exceed					50	Rupees,	...	0	8
Above	50	Rupees, and not exceeding			100	ditto,	...	1	0
Ditto	100	do.	ditto	...	200	ditto,	...	2	0
Ditto	200	do.	ditto	...	500	ditto,	...	4	0
Ditto	500	do.	ditto	...	1,000	ditto,	...	8	0
Ditto	1,000	do.	ditto	...	2,000	ditto,	...	12	0
Ditto	2,000	do.	ditto	...	3,000	ditto,	...	16	0
Ditto	3,000	do.	ditto	...	5,000	ditto,	...	20	0
Ditto	5,000	do.	ditto	...	8,000	ditto,	...	32	0
Ditto	8,000	do.	ditto	...	12,000	ditto,	...	40	0
Ditto	12,000	do.	ditto	...	20,000	ditto,	...	50	0
Ditto	20,000	do.	ditto	...	30,000	ditto,	..	64	0
Ditto	30,000	do.	ditto	..	50,000	ditto,	...	80	0
Ditto	50,000	do.	ditto	...	100,000	ditto,	...	100	0
Ditto	100,000	do.	ditto	...	200,000	ditto,	...	150	0
And for every further lack of rupees beyond 2 lacks,							...	100	0

Note.

Note. Where, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like, stampt for the prescribed *ad valorem* duty; provided however, that in all cases where there are more deeds than one, all other deeds than the principal shall be charged with a stamp duty of 8 rupees, and all such deeds shall specify by their contents which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on the material stampt as required.

EXEMPTIONS.

All grants, leases, sales, or the like, wherein Government, in its political or territorial capacity, is a party.

Note. This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive, from the officer conducting the sale, a deed of sale executed on paper impressed with a corresponding stamp.

All transfers of subscriptions to any of the Government loans or other Government securities; also of bank shares.

COPIES. Copy in any manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy of any bond, deed, or instrument of agreement, contract, conveyance, or of any deed or instrument whatsoever chargeable with a stamp duty.

Where such copy shall be made for the security or use of any person being a party to, or taking any benefit, or interest immediately under such agreement, contract, bond, deed, or other instrument, — The same duty, as for the original instrument.

Where such copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument, ... 8 0

Likewise any copy authenticated, or made as aforesaid, of any schedule, receipt, or other matter put or endorsed on, or annexed to any such agreement, contract, bond, deed, or other instrument aforesaid, ... 8 0

Note. Authenticated copies of any records, letters, accounts, statements, reports, or other writings furnished to individuals, from any of the public offices of Government in Calcutta, shall be written on paper of the value, for each and every sheet, of 0 8

EXEMPTIONS.

Copies made for the private use only of any person having the custody of the original instruments, or of his, or her attorney or solicitor.

Copies of papers, which public officers are directed by any general regulation to make, require, or furnish, not specially declared chargeable with stamp duty.

Copies of proceedings and decrees of the Sudder Dewanny Adawlut, which shall be charged in the manner, and subject to the conditions, prescribed in Regulation I. 1814, and other subsequent regulations.

DEEDS of any kind, not otherwise particularized in this schedule, ... 8 0

EXCHANGES. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property.

If no sum of money shall be paid, or agreed to be paid for equality of exchange, ... 8 0

And if any sum of money be paid, or agreed to be paid for equality of exchange, — The same ad valorem duty as for a conveyance for such sum.

ENGAGEMENTS to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide, or deliver any other article of commerce, in consideration of advances made, — Shall be charged on the amount advanced, at the rate of bonds, or other obligations for the payment of money payable at a period exceeding three months after date.

LEASES. Any lease made in perpetuity, or for a term of years or period, determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent, — The same duty as for a conveyance, or sale for a sum of the amount of such consideration.

Any lease of lands, houses, or other real property, at a yearly rent, without any payment of any sum of money, by way of fine or premium.

 Where

Where the yearly rent shall exceed twelve rupees, but shall not exceed 24 Rupees,								0	8
Exceeding	24	Rupees,	but not exceeding		50	ditto,	...	0	12
Ditto	50	do.	ditto	...	100	ditto,	..	1	0
Ditto	100	do.	ditto	...	250	ditto,	...	2	0
Ditto	250	do.	ditto	...	500	ditto,	...	4	0
Ditto	500	do.	ditto	...	1,000	ditto,	...	8	0
Ditto	1,000	do.	ditto	...	2,000	ditto,	...	12	0
Ditto	2,000	do.	ditto	...	4,000	ditto,	...	16	0
Ditto	4,000	do.	ditto	...	6,000	ditto,	...	20	0
Ditto	6,000	do.	ditto	...	10,000	ditto,	...	32	0
Ditto	10,000	do.	ditto	...	50,000	ditto,	..	64	0
Above	50,000	do.		...			...	80	0

Any lease of lands, houses, or other real property, stipulating for a yearly rent, and granted in consideration of a fine or premium, ... } Shall be charged with both ad valorem duties above provided.

The counterpart of any lease charged with a duty exceeding eight rupees, shall likewise be executed on paper, vellum, or parchment bearing a stamp of, ... 4 0

EXEMPTIONS.

All leases where the annual rent shall not exceed twelve rupees.
All leases or *pottahs* given by authority of Government, or of the Board of Revenue.

LETTERS or powers of attorney, or commission, or factory, in the nature thereof.
Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case, or transaction, or sundry acts to be done, after a manner specified in the instrument, ... 2 0
General, ... 4 0

EXEMPTIONS.

Vakalutnamahs executed to regular pleaders of the Sudder Dewanny Adawlut, or any of the subordinate courts of judicature, authorizing them to prosecute or defend suits therein pending, or to present or make any miscellaneous petition, application, or motion to the court, which shall be charged as prescribed in Regulation I. 1814.

LETTERS OF LICENSE from creditors to debtors, ... 8 0

MORTGAGES. Any deed of mortgage or conditional sale, with or without possession given of any lands, estate, or property real or personal, intended as a security for money due or to be lent thereupon; also any deed, or contract, accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time, } Shall be charged after the same manner and at the same rates as if, in lieu of such deed of mortgage or the like, a bond had been taken for the sum due or lent at the time.

Deeds of mortgage or the like, given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued, } Shall be charged at the rate of the total amount assured, or of the bonâ fide value.

Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities and the like, } Shall be charged at the rate of 10 times the annual payment.

Where the total amount secured by such mortgage is unlimited, ... 150 0
Where it may be stipulated, that the amount secured by such mortgage shall not exceed a certain sum, } At the rate of such limitation.

Note. Where a bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as collateral security to some other transaction, already charged with the *ad valorem* duty thereupon, the same being specified in the body of the deed of mortgage, ...
Likewise in case of there being more deeds than one required, to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction, ... } 8 0

Acknowledgments or promissory notes granted to the treasurer or other officer of the Bank of Bengal, on account of the bank, or to any private banker or agent for loans or advances made on the deposit of Government securities, bullion, plates, jewels, or other goods, and payable within three months after date, shall be charged as promissory notes. If payable at a date exceeding three months, shall be charged as deeds of mortgage.

PARTITION. Any deed of partition of real or personal property adjusted by mutual agreement amongst coheirs, coparceners, or the like, ...	8	0
And if any sum or sums of money shall be paid or agreed to be paid for equality of partition, ...	The principal deed stipulating for such payment shall be charged with the ad valorem duty prescribed for a conveyance or sale for an equal sum.	

POLICY OF ASSURANCE or insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

Where the sum insured shall not exceed ... ... Sa. Rs. 5,000	4	0
Exceeding 5,000 not exceeding 10,000	8	0
Ditto 10,000 ditto, ... 20,000	12	0
Ditto 20,000 ditto, ... 50,000	16	0
Above 50,000	20	0

POLICY OF INSURANCE of any ship, vessel, sloop, lighter, boat, or the like, any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed 2 per cent. on the sum insured, if the whole sum insured shall not exceed 1,000 rupees, ... 0 8

If the sum insured exceed 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist, ... 0 8

Where the premium shall exceed 2 per cent. on the sum insured, if the whole sum shall not exceed 1,000 rupees, ... 1 0

If the sum insured exceeds 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist, ... 1 0

PROMISSORY NOTES. Payable to the bearer on demand, at sight, or at any stated period, not exceeding three months after date, or 90 days after sight, ... — See Bills of exchange.

Promissory notes. Payable at a period exceeding three months after date, or 90 days after sight, ... — See Bonds.

Promissory notes. For the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain, ... — The same duty as would be chargeable on a bond for the whole amount.

All receipts for money deposited in any bank, or in the hands of any banker or agent, if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory notes. ...

RECEIPTS OR DISCHARGES given for, or upon the payment of any sum of money not exceeding 32 Rupees, 0 1

Exceeding	32	Rupees,	not exceeding	100	ditto,	0	2
Ditto	100	do.	ditto	200	ditto,	0	4
Ditto	200	do.	ditto	500	ditto,	0	8
Ditto	500	do.	ditto	1,000	ditto,	0	12
Ditto	1,000	do.	ditto	2,000	ditto,	1	0
Ditto	2,000	do.	ditto	3,000	ditto,	1	8
Ditto	3,000	do.	ditto	5,000	ditto,	2	0
Ditto	5,000	do.	ditto	8,000	ditto,	2	8
Above	8,000		...	...	...	4	0

Also for a receipt in full of all demands, 4 0

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified, shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills of exchange, draft or drafts, promissory notes, or the like securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this schedule.

EXEMPTIONS.

EXEMPTIONS.

Receipts for money paid or received by any officer of Government, on account of Government.

Receipts or discharges given for the purchase money of any Government securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any bank, or with any agent, to be accounted for on demand, provided no interest be stipulated as payable thereon. If interest be stipulated, such receipt shall be chargeable as a promissory note.

Receipts or discharges written upon promissory notes, bills of exchange, drafts, or orders for the payment of money duly stampt.

Letters by the post acknowledging the arrival of any promissory notes, bills of exchange, or other securities for money.

Receipts or discharges written upon or contained in any bond, mortgage, or other security, or any conveyance, deed, or other instrument duly stampt, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

SETTLEMENTS. Any deed or instrument whereby any sum or sums of money, or any Government securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever, ... — Shall be charged with the ad valorem duty chargeable for a bond for the amount or value settled, or agreed to be settled: or, in cases in which the value shall be indeterminate, at the rate of 100 rupees.

Deeds of gift and dower, whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.

EXEMPTIONS.

Wills, testaments, and the like, together with deeds merely declaratory of trust pursuant to any previous settlement, deed, or will.

GENERAL EXEMPTIONS.

Deeds, instruments, and writings of any kind, in which Government or any Board, commission, court, or public officer, may, in a public capacity, be a party; save and except deeds, instruments, and writings, relating to matters of or belonging to the commercial department, shall not be chargeable with any stamp duty.

A. D. 1793. REGULATION XXXIV*.

A REGULATION *for re-enacting, with Modifications, the Rules passed on the* 16*th April* 1790, *and subsequent dates, for levying a Tax upon intoxicating Liquors and Drugs, and for preventing the illicit Manufacture and Vend of them.*—PASSED *by the Governor General in Council on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

THE *immoderate use of spirituous liquors and intoxicating drugs, having become prevalent amongst many of the lower orders of the people, from the very inconsiderable price at which they were manufactured and sold; and the proceedings of the criminal courts having evinced that the robberies and other disorders committed in the country, were in a great measure ascribable to the want of proper restrictions, on the manufacture and vend of such liquors and drugs; the Governor General in Council, with a view to prevent the perpetration of crimes, and at the same time to augment the public revenue, passed certain rules on the* 16*th of April* 1790 *and subsequent dates. Those rules are now re-enacted, with modifications.*

No person to manufacture spirituous liquors without a license from the collector.

II. All persons are prohibited from manufacturing spirituous liquors without a license from the collector of the zillah, *or the collector entrusted with the collection of the tax on spirituous liquors in the city, in which they may be desirous of distilling the liquors.*

No tax or duty to be levied on spirituous liquors but by Government.

III. No tax shall be levied on the manufacture or sale of spirituous liquors excepting on the part of Government. Any persons having claims to deductions or compensations on account of duties or taxes levied by them previous to the resumption of the abkaree *collections by Government on the* 16*th April* 1790, *are to prefer their claim to the collector, that he may investigate and report upon it to the Board of Revenue, who will decide upon it, and submit their decision for the confirmation of the Governor General in Council. The courts of judicature are not to take cognizance of any such claims, but where compensations shall have been granted, and the payment of them shall be withheld, they are empowered to take cognizance of suits to obtain payment, under the rules prescribed in similar cases with regard to compensations on account of the* sayer *in Section* 12, *Regulation XXVII.* 1793.

Manufacture and sale of spirituous liquors to be confined to certain places, to be fixed upon by the collectors.

IV. The manufacture and sale of spirituous liquors are to be confined to certain towns and villages in each zillah, *in the selection of which, the collectors are to be guided by the best information they may be able to obtain regarding the local consumption, fixing upon the places in which it is supposed to be most extensive.*

A specified tax to be levied on every still.

V. A specified tax is to be levied on every still for the manufacture of spirituous liquors, and no further duties shall be exacted either upon the manufacture or vend of such liquors.

* This entire regulation is rescinded by Section 2, Regulation X. 1813.

Licensed places of manufacture and vend to be divided into three classes.

VI. First. *The towns and villages to be selected as licensed places of manufacture and vend, agreeably to the directions contained in Section 4, shall be divided into three classes, according to their size and population. Stills for the manufacture of spirituous liquors erected in such towns and villages shall be taxed at the rates undermentioned:—*

	R.	A.
Stills in cities and towns of the first class, to pay a daily tax of	1	4
Stills in towns or villages in the second class, to pay a daily tax of	0	12
Stills in towns and villages of the third class, to pay a daily tax of	0	6

Tax on stills in places in the first class.
In the second.
In the third.

Reduced rates may be fixed, where local circumstances may render it advisable.

Second. *In cases in which from local circumstances the collectors may deem it advisable to reduce the tax below the rates specified in the preceding clause, they are to state their reasons at large for the proposed reduction; and the reduced rate, when determined upon with the sanction of the Board of Revenue, is to be specified in the licenses granted to the distillers.*

In applying the rates, collectors are to be careful not to enable any of the manufacturers to undersell those in neighbouring jurisdictions.

Third. *In applying the standard rates to the places selected for public manufacture and vend, the collector is to be particularly careful not to adopt lower rates than those established at the nearest licensed places of manufacture and vend in any of the neighbouring* zillahs, *if the situations of any of the places in the two* zillahs *should be so contiguous, as to enable the distillers at the places in his own* zillah *to derive a partial advantage by underselling the distillers in the neighbouring* zillah.

No private stills to be worked without a license.
No licenses to be granted for working private stills out of the established places of manufacture and vend.
Licenses not to be granted for working stills in the neighbourhood of the three cities.

VII. All private unlicensed stills are prohibited. Persons desirous of working a still for their private use, shall take out a license on the footing of public distillers, and enter into similar engagements; but no license shall be granted for working a private still in any place whatever, excepting the established places of public manufacture and vend.

VIII. As granting licenses for working stills in places in the neighbourhood of the cities of Patna, Dacca, and Moorshedabad, would not only in a great measure defeat the object of this regulation as far as it regards the police of those cities, by affording a harbour for disorderly persons in the vicinity of them, but also injure the public revenue, by enabling the distillers in such places to undersell those residing in the cities, the collectors are not to grant licenses for working stills within such a distance of either of the three cities, as may be likely either to affect the police, or the produce of the tax on the stills worked therein. This rule is also to be applied, as far as may be necessary, to large towns, where circumstances may require it; and where any large town may be situated contiguous to either of the cities, the collector is either to grant licenses therein as if it formed a part of the city, or to adopt such arrangements as may appear to him calculated to obviate the consequences above stated.

This rule to be applied as far as may be consistent with the object of it to large towns, either situated at a distance from or contiguous to the cities.

Collectors to publish the name of the places of manufacture and vend, and the rates of licenses for each.

IX. The collectors are to publish the names of the places which may be occasionally selected for the manufacture and vend of liquors, and the rates at which licenses will be granted to distillers in each of them; and they shall cause the persons entrusted with the collection of the tax, to fix up at each place, a copy of the form of the licenses, with a specification of the penalties to which persons manufacturing or selling liquors without a license, or with a license, but out of the licensed place of vend, are liable.

Form and contents of the licenses.

X. The following is to be the general form of the licenses to be granted for the manufacture and vend of spirituous liquors in the zillahs *and cities; but where any variation may be necessary from local circumstances, the collectors are empowered to introduce it.*

"Whereas by the authority of the Governor General in Council, I A. B. collector of the zillah *of* ———— *authorize C. D. to keep a still for the manufacture of spirituous liquors in the said city, (town or village) of* ———— *in* ———— *for one year from the date hereof, it is required of him as a condition of this license remaining in force, that he duly and faithfully perform and abide by the conditions in the following articles:—*

1. *That for every still he pay to Government a daily tax of* ————.
2. *That such still be clearly understood to mean one vessel only, and that if he use more than one vessel, each additional vessel shall be considered as a still, and pay the tax accordingly.*

3. *That he confine the vend of the produce of his still to the said city (town or village.)*

4. *That no single vessel or still worked by him be of a size capable of containing more than fifty seers of water, each seer weighing ———— Sicca Rupees.*

5. *That he prevent to the utmost of his power, all drunkenness and disorder within his shop, by being careful not to sell a quantity of liquor to any person, which may endanger his intoxication.*

6. *That he will not harbour thieves or riotous persons, but on the contrary give information to the nearest magistrate or police officer, of any suspected persons who may resort to his shop.*

7. *That he do not receive any goods or wearing apparel, nor property of any kind, in barter for liquor.*

8. *That he do not open his shop until daybreak in the morning, nor keep it open after nine o'clock at night, and that he do not harbour any persons in it during the night.*

Upon any breach of the above conditions, this license shall be held to be forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess under any pretence whatever on the said C. D. on account of the said still during the aforesaid period, beyond the tax herein specified, and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to the regulations that relate to him.

Given under my hand and seal, this ———— day of ———— 17 ."

XI. Persons receiving licenses are to execute a counterpart engagement in the following form:—

Counterpart engagement to be executed by persons taking out licenses.

"*I C. D. having received from A. B collector of the* zillah *of————, a license for keeping a still for the manufacture of spirituous liquors, in the city (town or village) of———— in————, do hereby engage as an indispensable condition of the said license.*

1. *That for every still I will pay to Government a daily tax of————.*

2. *That such still shall be clearly understood to mean one vessel only, and that if I use more than one vessel, each additional vessel shall be considered as a still, and pay the tax accordingly.*

3. *That I will confine the vend of the produce of my stills to the said city (or town or village) of————.*

4. *That no single still or vessel worked by me, shall be of a size capable of containing more than fifty seers of water, each seer weighing ———— Sicca Rupees.*

5. *That I will prevent to the utmost of my power, all drunkenness and disorder within my shop, by being careful not to sell to any person a quantity of liquor which may endanger his intoxication.*

6. *That I will not harbour thieves nor riotous persons, but will on the contrary give information to the nearest magistrate or other police officer, of any suspected persons who may resort to my shop.*

7. *That I will not receive any goods or wearing apparel, nor property of any kind, in barter for liquor.*

8. *That I will not open my shop till daybreak in the morning, nor keep it open after nine o'clock at night, and that I will not harbour any persons during the night.*

I do solemnly engage to conform to the foregoing conditions of my license, faithfully and implicitly, and all such regulations as may be passed respecting the manufacture or vend of spirituous liquors, in default of which I shall consider myself to have forfeited the said license, and to be subject to such punishment as the Regulations of Government may prescribe.

Given under my hand and seal, this ———— day of ————17 ."

XII. A tax shall be levied on toddy, *at the rate of twenty-five per cent. on the amount of the rents specified in the* pottahs *granted by the proprietors of the* toddy *trees to the* pausees, *or extractors of the* toddy.

Tax to be levied on the pottahs, *of the* pausees *or extractors of* toddy.

XIII. Proprietors of toddy *trees attempting to defraud Government, by entering into a collusion with the* pausees, *and reducing the rates of rent received by them from the* pausees *for their* toddy *trees, will on the same being proved, subject themselves to a fine equal to three times the amount of the deficiency in the receipts from the tax which may be occasioned by such collusive reduction; and to prevent any diminution of the public*

Penalty for proprietors of toddy *trees attempting to defraud Government of the tax*

Rule for guarding against collusive reductions of the

rates of the pottahs *granted to the* pausees.

public revenue from such practices, the collectors are directed, in instances in which they shall have ground to believe that any collusive reduction of the pottahs *of the* pausees *has taken place, to tax the* pausees *for the future at the customary rates of the* pergunnah *for the trees included in their* pottahs.

Collectors to keep a register of the licenses in the manner herein directed.

XIV. All licenses granted by the collectors in their respective zillahs, *shall be issued in numerical order, and a regular register kept of them, exhibiting their number, and the date of their issue, the names of the city, town, or village, and* pergunnah *in which the licensed stills are kept, the names of the persons to whom the licenses are granted, and the amount payable by them respectively for the year, together with a column of reference to the native books of record in which the licenses and* cabooleats, *or counterpart agreements, are entered at length.*

License not to be for a term exceeding one year.

XV. All licenses granted under this regulation shall be issued for one year only.

Stills not to be established within two coss *of the military cantonments herein mentioned.*

XVI. The collectors are not to authorize the establishment of stills for the manufacture of spirituous liquors, within two coss *of the military cantonments of Barrackpore, Berhampore, or Dinapore.*

Rules to be observed in removing stills established in opposition to the preceding section.

XVII. When the commissaries of bazars *shall observe any shops for the sale of spirituous liquors within two* coss *of the cantonments specified in the preceding section, he shall make a report thereof to the collector of the* zillah *in which the shops may be established. The collector, on receipt of this report, shall appoint a person to accompany an officer on the part of the commissary for the purpose of ascertaining the actual distance of the shops from the cantonments, and by measurement if necessary. If the shops shall be found to be within the limited distance, the collector is to remove them.*

Bang, *and other intoxicating drugs, to be taxed annually, and not to be sold without a license.*

XVIII. Bang, ganja, cherrus, *and other intoxicating drugs, shall be subject to a tax to be fixed annually by the Board of Revenue with the sanction of the Governor General in Council, and no person shall manufacture or vend any such drugs, without a license from the collector of the* zillah.

Orders of 1782, *prohibiting the sale of liquors within ten miles of Calcutta, superseded.*

XIX. The regulations passed by the Governor General in Council in the year 1782, *prohibiting the sale of spirituous liquors within ten miles of Calcutta, are superseded by this regulation.*

Fine for illicit vend of intoxicating liquors or drugs.

XX. All persons convicted of the illicit manufacture or vend of intoxicating liquors, or drugs, shall be subject to the payment of a penalty of three times the amount of the annual rate assessed at the nearest authorized place of manufacture and vend, on stills, or on the drugs so made or sold.

A. D. 1793. REGULATION LI*.

A REGULATION *for punishing Persons convicted of the illicit Manufacture or Vend of intoxicating Liquors or Drugs, who may be unable to pay the Penalty prescribed in Regulation XXXIV.* 1793, *and for defining more accurately the amount of the Penalty to be exacted for such Offences.*—PASSED *by the Governor General in Council, on the* 27*th December* 1793; *corresponding with the* 15*th Poose* 1200 *Bengal era; the* 10*th Poose* 1201 *Fussily; the* 15*th Poose* 1201 *Willaity; the* 10*th Poose* 1850 *Sumbut; and the* 23*d of Jummaud ul Awul* 1208 *Higeree.*

Preamble.

THE *penalty directed by Regulation XXXIV.* 1793, *to be imposed on persons convicted of manufacturing or selling intoxicating liquors or drugs without a license, having been found excessive, and instances having occurred of persons, in consequence of their inability to pay any part of the penalty, having undergone a long imprisonment, in which their sufferings have been more than adequate to their offence, the following rules have been enacted.*

Penalty to be in future imposed on persons convicted of the illicit manufacture or vend of intoxicating liquors or drugs.

II. The rule contained in Section 20, *Regulation XXXIV.* 1793, *which directs that persons convicted of the illicit manufacture, or vend of intoxicating liquors or drugs, shall pay a penalty of three times the amount of the annual rate fixed on the stills or drugs at the nearest authorized place of vend, is rescinded, and in future, the penalty for such offences is fixed at three times the amount of the daily rate assessed at the nearest authorized place of manufacture or vend on such drugs, or the stills with which the liquor may be made, or, if it be not made with a still, on the liquor itself, for the number of days for which the drugs or liquor may have been illegally made or sold.*

Punishment to be inflicted on offenders unable to pay the penalty.

III. If a person convicted of the offences specified in the preceding section, shall omit or refuse to discharge the penalty which may be imposed on him, the judge is to commit him to close custody, and proceed to levy the penalty by issuing the same process against his property, as is prescribed for enforcing decrees of the court. If property belonging to the offender sufficient to make good the penalty, shall not be found, the judge is to commit him to the jail of the criminal court, and keep him to hard labour for one month, and then discharge him.

* Rescinded by Section 2, Regulation X. 1813.

A. D. 1794. REGULATION I*

A REGULATION *for extending the Penalties prescribed by Regulation LI.* 1793, *for the illicit Manufacture or Vend of intoxicating Liquors or Drugs, to all other intoxicating Articles, for the Making or Vending of which a License is required to be taken out; and for giving to Informers one Moiety of the Amount of the Penalties which may be levied from Persons convicted of making or selling any such Articles without a License; and prescribing Rules for the speedy Apprehension and Trial of Persons charged with such Offences.*—PASSED *by the Governor General in Council, on the* 24*th January* 1794, *corresponding with the* 14*th Maug* 1200 *Bengal era; the* 8*th Maug* 1201 *Fussily; the* 14*th Maug* 1201 *Willaity; the* 8*th Maug* 1850 *Sumbut; and the* 22*d Jemaud us Sanee* 1208 *Higeree.*

Preamble.

THE *security of the public revenue rendering it necessary, that persons convicted of manufacturing or vending without a license, intoxicating articles of any kind, for the making or sale of which a license is required to be taken out from the collectors, should be subjected to certain penalties; that informers against such persons should be allowed an adequate reward; and that the revenue officers should have the power of apprehending and bringing them to a speedy trial; the following rules have been enacted.*

Fine for making or vending intoxicating articles without a license.

II. Any person who may be convicted before the judge of the dewanny adawlut *of any* zillah *or city, of manufacturing or selling any intoxicating liquor, drug, or article, for the making or vending of which a license is required to be taken out from the collector of the revenue, without having previously obtained such license, shall be fined in a sum equal to three times the amount of the daily assessment at the nearest authorized place of vend on the still with which the liquor may be made, if it be made with a still, or, if it be liquor not made with a still, or a drug, or other article, on the liquor, drug, or article, for the period for which the illicit manufacture or vend of it may be proved to have been carried on.*

Informers to receive one moiety of the penalty levied from offenders convicted, upon their information.

III. If any person against whom information may be lodged for making or vending without a proper license, intoxicating liquors, drugs, or articles, for the manufacture or sale of which a license is required to be previously taken out, shall be convicted of the offence to the satisfaction of the court of dewanny adawlut, *the informer shall be entitled to one-half of the penalty which may be levied from the offender. On the contrary, if the information shall appear to the judge groundless and malicious, he shall compel the informer to pay all charges that may have been incurred by the person informed against, with such damages as the court may think it proper to award against him upon a consideration of the circumstances of the case.*

Informers liable to pay costs and damages for groundless and malicious information.

Process by which collectors may apprehend persons charged with the offences specified in section 2.

IV. To expedite the apprehension and punishment of persons guilty of the offences specified in Section 2, *the collector, upon receiving information of any person having made or sold intoxicating liquors, drugs, or other articles, for the manufacturing or vending of which a license is required to be taken out, is empowered to depute a* peon, *or two* peons *if he shall deem one insufficient, to apprehend such person. Each* peon *shall re-*

* Rescinded by Section 2, Regulation X. 1813.

ceive two annas per day as subsistence money, for the number of days which the collector, upon a consideration of the distance, may judge necessary for the apprehension of the offender, and bringing him before the judge of the zillah ; *and the collector shall endorse the number of days which he may so allow upon the writing. If the offender shall be convicted, he is to be charged with the subsistence money of the* peon *or* peons, *in addition to the penalty which may be imposed upon him ; but if he shall be acquitted, it shall be paid by Government. If the collector shall not deem it expedient to apprehend the offender in the mode above authorized, he is empowered to direct the officer who may be entrusted with the collection of the tax on intoxicating articles, at the place, or in the district, where the offender may be or reside, to apprehend and deliver him into the custody of the* darogah *of the police jurisdiction, or to apply to the* darogah *to apprehend him.*

Process to be observed by officers appointed to make the collections of the abkaree mohaul *in apprehending offenders.*

V. The officers appointed to collect the tax upon intoxicating liquors, drugs, or other articles, on receiving information of any person having made or sold any such articles for the manufacture or vend of which a license is required to be previously taken out, are empowered to apprehend such person themselves, and convey him to the darogah *of the jurisdiction, or to apply to the* darogah *by a writing under their seal and signature, to take him into custody. In cases in which the collecting officers above mentioned may themselves apprehend the person informed against, they are not to detain him in custody longer than may be necessary to convey him to the* darogah.

Darogahs how to proceed upon offenders being committed to their custody under this section.

VI. The darogahs *are required to apprehend any person who may be charged with the offences specified in Section 2, upon a requisition for that purpose being made to them in writing by the officer appointed to collect the tax, and to forward the offender to the judge within twenty-four hours after his apprehension. If the person so apprehended shall offer to the* darogah *good security to appear before the judge, and answer to the charge by a specific day, to be fixed by the* darogah *upon a calculation of the time necessary for enabling the offender to repair to the place at which the court may be established, he is authorized to discharge him. If the offender shall not appear by the limited time, the surety shall pay the amount of the penalty which the judge, upon the information and evidence that may be submitted to him by the collector, may award against the offender. If the surety shall abscond, or not have the means of paying the penalty, the* darogah *shall be responsible for the amount.*

Process against the offenders to be carried on by the vakeel *of Government.*

VII. For the more expeditious trial of persons charged with the offences specified in Section 2, upon any such person being brought before the judge, the collector is to order the vakeel *of Government to exhibit the information and proofs against him, and the judge shall without delay make a summary enquiry into the matter, and pass such decision as may appear to him equitable. The judge is to levy the amount of all sums which he may award against such offenders in the mode prescribed in Section 3, Regulation LI.* 1793, *and in the event of the offender omitting or refusing, or being unable to discharge the amount, he is to proceed against him in the manner therein directed.*

A. D. 1795. REGULATION XLVII*

A REGULATION *for levying a Tax on intoxicating Liquors and Drugs, and for preventing the illicit Manufacture or Vend of them, in the Province of Benares.*—PASSED *by the Governor General in Council, on the* 28*th August* 1795 ; *corresponding with the* 14*th Bhadoon* 1202 *Bengal era; the* 28*th Bhadoon* 1202 *Fussily ; the* 14*th Bhadoon* 1202 *Willaity ; the* 28*th Bhadoon* 1852 *Sumbut ; and the* 12*th Suffer* 1210 *Higeree.*

Preamble.

ON *grounds similar to those stated in the preamble to Regulation XXXIV.* 1793, *for establishing a tax on intoxicating liquors and drugs, and for preventing the illicit manufacture or vend of them, in the provinces of Bengal, Behar, and Orissa, the following rules have been enacted for the province of Benares.*

No person to manufacture spirituous liquors without a license from the collector.

II. All persons are prohibited from manufacturing spirituous liquors without a licence from the collector of Benares.

No tax or duty to be levied on spirituous liquors but by Government.

Claims for compensations or deductions.

III. No tax shall be levied on the manufacture or sale of spirituous liquors, excepting on the part of Government. Any persons having claims to deductions or compensations on account of duties or taxes levied by them in jaghires, *or in* talookas, *or places, to which the general settlement concluded in* 1197 *Fussily did not extend, are to prefer their claim to the collector, that he may investigate and report upon it to the Board of Revenue, who are to decide upon it, and submit their decision for the confirmation of the Governor General in Council. The courts of judicature are not to take cognizance of such claims, but where a compensation shall have been granted, and the payment of it shall be withheld, they are empowered to take cognizance of suits to obtain payment.*

Sections 4, 5, 6, *and* 7, *Regulation XXXIV.* 1793, *extended to Benares.*

IV. The rules contained in Sections 4, 5, 6, *and* 7, *Regulation XXXIV.* 1793, *are hereby extended to the province of Benares.*

Licenses not to be granted for working stills in the neighbourhood of the city of Benares, or the towns of Mirzapore, Ghazeepore, and Juanpore.

V. As granting licences for working stills in the neighbourhood of the city of Benares, or the towns of Mirzapore, Ghazeepore, or Juanpore, would not only defeat the object of this regulation as far as it regards the police of the said city and towns, by affording a harbour for disorderly persons in the vicinity of them, but also injure the public revenue, by enabling the distillers in such places to undersell those residing in the said city or towns ; the collector is not to grant licences for working stills within such a distance of the city of Benares, or of the towns above mentioned, as may be likely to affect the police, or the produce of the tax on the stills worked therein. This rule is also to be applied, as far as may be necessary, to any other large towns, where circumstances may require it ; and where any large town may be situated contiguous to the city of Benares, or to either of the three towns above mentioned, the collector is to grant licences in such large town, as if it formed a part of the said city or the town to which it may be so contiguous, or to adopt such arrangements as may appear to him calculated to obviate the consequences above stated.

This rule to be applied, as far as may be consistent with the object of it, to large towns, either situated at a distance from, or contiguous to, the city of Benares, or the towns of Mirzapore, Ghazeepore, and Juanpore.

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

Sections 9, 10, 11, 12, 13, 14, and 15, Regulation XXXIV 1793, extended to Benares.

Stills not to be established within two coss of Chunar.

Rules to be observed in the removal of shops established within the limited distance.

VI. The rules contained in Sections 9, 10, 11, 12, 13, 14, *and* 15, *Regulation XXXIV.* 1793, *are hereby extended to the province of Benares.*

VII. The collector is not to authorize the establishment of stills for the manufacture of spirituous liquors, within two coss *of the military station at Chunar. The commissary of* bazars, *and the collector, are to proceed in respect to shops for the sale of spirituous liquors established within the limited distance, in the mode prescribed for similar cases in Section* 17, *Regulation XXXIV.* 1793.

Section 18, Regulation XXXIV. 1793, extended to Benares.

VIII. The rules in section 18, *Regulation XXXIV.* 1793, *are hereby extended to the province of Benares.*

Sections 2, 3, 4, 5, and 6, Regulation I. 1794, extended to Benares.

Exception.

IX. The rules contained in Sections 2, 3, 4, 5, *and* 6, *Regulation I.* 1794, *are hereby extended to Benares, with this exception, that the duties therein assigned to the* darogahs *of the police jurisdictions in the* zillahs *in the provinces of Bengal, Behar, and Orissa, are, in the province of Benares, to be performed by the* tehsildars, *wherever the police jurisdiction vested in them by Regulation XVII.* 1795, *may extend.*

Process against offenders under this regulation to be carried on by the vakeel *of Government.*

How penalties are to be levied.

Punishment to be inflicted, where the penalty cannot be exacted.

X. For the more expeditious trial of persons charged with the offences specified in this regulation, and the sections of Regulation XXXIV. 1793, *and Regulation I.* 1794, *above declared to extend to the province of Benares, upon any such person being brought before the judge, the collector is to order the* vakeel *of Government to exhibit the information and pooofs against him, and the judge shall without delay make a summary enquiry into the matter, and pass such decision as may appear to him equitable. If a person convicted of any of the said offences shall omit or refuse to discharge the penalty which may be imposed on him, the judge is to commit him to close custody, and proceed to levy the penalty, by issuing the same process against his property as is prescribed for enforcing decrees of the court. If property belonging to the offender sufficient to make good the penalty, shall not be found, the judge is to commit him to the jail of the criminal court, and keep him to hard labour for one month, and then discharge him.*

A. D. 1800. REGULATION VI*.

A REGULATION *for defining the Tax to be levied on the Sale of intoxicating Drugs and Toddy; and for amending the existing Rules relative to the licensed Sale of these Articles, as well as the Sale of spirituous Liquors generally, so as to render the Tax more conducive to the Purposes of Police.*—PASSED *by the Governor General in Council, on the 27th March* 1800; *corresponding with the* 16*th Chyte* 1206 *Bengal era; the* 16*th Chyte* 1207 *Fussily; the* 16*th Chyte* 1207 *Willaity; the* 16*th Chyte* 1857 *Sumbut; and the* 1*st Zekaad* 1214 *Higeree.*

Preamble.

BY *Section* 18, *Regulation XXXIV.* 1793, *it was enacted, that* bang, ganja, cherrus, *and other intoxicating drugs, should be subject to a tax, to be fixed annually by the Board of Revenue, with the sanction of the Governor General in Council; and that no persons should manufacture or vend any such drugs without a license for the purpose from the collector of the* zillah. *Penalties for the illicit manufacture or sale of intoxicating drugs were also enacted by Section* 20. *of the above regulation, and by the provisions in Regulation LI.* 1793, *and Regulation I.* 1794, *which with certain modifications, were extended to the province of Benares by Regulation XLVII.* 1795. *It was further enacted by Section* 2, *Regulation X.* 1797, *that all licenses for the manufacture or vend of spirituous liquors or intoxicating drugs, granted in the four provinces, should be written on stampt paper, and that the persons taking out such licenses should pay a stamp duty thereon in addition to the established tax on the articles which they might be thereby authorized to manufacture or vend; but the rates of stamp duty specified in the above regulation being applicable to spirituous liquors only, a doubt has arisen what stamp duty should be levied upon licenses for the sale of drugs. To remove this doubt, as well as to fix the rates of tax to be hereafter levied on the sale of intoxicating drugs and* toddy, *and to amend the existing provisions relative to the licensed sale of these articles, as well as of spirituous liquors generally, the tax on which has not been found to operate as a sufficient check on the immoderate use of them, the Governor General in Council has enacted the following rules, to be in force throughout the provinces of Bengal, Behar, Orissa, and Benares from the period of their promulgation therein respectively.*

Sale of intoxicating drugs to be confined to principal cities, &c.

II. The sale of intoxicating drugs in the several zillahs *shall be confined to the principal cities, and to certain towns and villages, to be determined by the Board of Revenue, on the information which may be received by them from the collectors; and these officers are accordingly required to furnish the Board with the necessary information for this purpose, after taking the opinion of the magistrate as to the places of vend, and the number of shops to be established at each place. The towns and villages shall be divided into three classes, according to their size and population; and the tax upon licenses for the sale of intoxicating drugs within such towns or villages, as well as within the principal cities of Dacca, Moorshedabad, Patna, and Benares, shall be levied according to the following rates:*

Towns and villages to be divided into classes, and to pay duty accordingly.

* The whole of this regulation is rescinded by Sect. 2, Regulation X. 1813.

In each of the cities above mentioned, ... 1 *rupee per diem.*
In towns or villages of the 1*st class,* ..... 12 *annas do.*
In ditto of the 2*d class,* ..... 8 *ditto do.*
In ditto of the 3*d class,* ..... 4 *ditto do.*

Power of altering the rates of tax reserved to the Governor General in Council.

III. The Governor General in Council reserves to himself the power of increasing or reducing the rates of tax specified in the above section, and if in any city, town, or village, the collectors, from local circumstances, may deem it advisable to increase or reduce the tax specified, they are to state the circumstances with their reasons at large to the Board of Revenue, who will submit the propositum of the collectors, with their sentiments thereon, for the determination of the Governor General in Council. But in all cases in which an increase of the above rates may be sanctioned, the collector shall transmit an attested statement of the new rates, to the judge of the dewanny adawlut, *within the jurisdiction of which they may be leviable; and until such statement shall have been furnished, the levying of the new rates is to be held unauthorized. The judge is to fix up a copy of the statement in his* cutcherree *for general information.*

Form of license for drugs.

IV. The foregoing tax on licenses for the sale of intoxicating drugs shall be paid monthly; and the license shall, as nearly as circumstances may admit, be drawn out according to the following form:

Whereas by the authority of the Governor General in Council, I A. B. collector of the zillah *of* ——— *authorize C. D to keep a shop for the sale of drugs in the city (town or village) of* ——— *in* ——— *for one year from the date hereof; it is required of him, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:*

1st. *That he pay to Government a monthly tax of* ——— *sicca rupees to be paid at* ——— *on the last day of each month of the Bengal (or Fussly) year.*

2dly. *That he confine his sale of drugs to the shop for which his license is granted; and on no account sell any drugs without the limits of the above city (town or village;) or establish a second shop within such limits without taking out another license for the same.*

3dly. *That he prevent, to the utmost of his power, all drunkenness, gaming, and disorder within his shop*

4thly. *That he do not harbour thieves or riotous persons; but on the contrary give information to the nearest magistrate or police officer of any suspected persons who may resort to his shop.*

5thly. *That he do not receive any goods or wearing apparel or other property in barter for drugs.*

6thly. *That he do not open his shop before sun-rise nor keep it open after sun-set, and that he do not harbour any persons in it during the night.*

7thly. *That he will have constantly fixed up on the outer door of his shop, a sign or board, bearing an inscription to the following effect, in the current language of the country:*

"LICENSED VENDER OF DRUGS."

Upon any breach of the above conditions, this license shall be considered forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess, under any pretence whatever, on the said C. D. on account of the said shop during the aforesaid period, beyond the tax required to be levied by the regulations; and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to all other regulations that relate to him.

Given under my hand and seal, this ——— *day of* ———.

Persons receiving licenses to execute a counterpart engagement.

V. Persons receiving licenses according to the preceding section, are to execute a counterpart engagement of similar tenor and form; but the collectors are empowered to introduce any additions or variations which may be necessary from local circumstances, or which may be directed by the magistrates, with a view to the better regulation of the police, provided that such additions or variations shall be consistent with the general substance of the license, as prescribed in the foregoing section. The license above prescribed has

reference to gunja-wallas, bungarehs, *or other venders of* gunja, bang, *and other intoxicating drugs in shops kept for this purpose exclusively; but as the same form may not be applicable to* passaries, bunneas, *or others, who sell different articles, as well as drugs, the collectors are to make such variations in the license to be granted to the latter, as may appear necessary.*

VI. The licenses to be issued as above directed shall be written on stampt paper of the same size and dimensions as the paper which may have been determined on by the Board of Revenue, with the sanction of the Governor General in Council, under Section 2, Regulation X. 1797, *and shall bear an inscription of "Intoxicating drugs" in the Persian and Bengal languages, and the Hindoostanee language and Nagree character. Such licenses are to be applied for, and issued under the provisions contained in Sections 4. and 5, Regulation X.* 1797, *and the persons receiving them are to pay the following stamp duty thereon:*

Licenses to be written on stampt paper.

How to be applied for, and what stamp duty to be paid thereon.

In the cities of Dacca, Moorshedabad, Patna, and Benares,	*Rupees* 10
In towns or villages of the first class,	6
In ditto of second ditto,	4
In ditto of third ditto,	2

VII. The provisions contained in this regulation, as well as in the regulations referred to in the preamble, are intended to extend generally to all intoxicating drugs (with the exceptions hereafter noticed), but particularly to the following, under whatever denomination they may be known in different parts of the country:

What drugs are particularly intended to be taxed.

Ganja,
Bang or Subzee,
Majoom,
Bauker.

VIII. The following articles, viz. cherrus, *and* muddut *(or* koppah*), being of a most noxious quality, and the use of them being always highly prejudicial and dangerous to health, the collectors are prohibited from granting licences for the manufacture or sale of them, which is hereby declared to be unlawful, and punishable as a criminal offence; and any person who shall be convicted before a* zillah *or city magistrate, of the manufacture or vend of them in contempt of this prohibition, shall be liable to be committed for trial before the court of circuit, or to be punished by the magistrate under Section* 8, *Regulation IX.* 1793, *as may appear to him proper on due consideration of the circumstances of the case.*

Manufacture and vend of cherrus *and* muddut *prohibited, and declared punishable as a criminal offence.*

IX. The following amended form of license, after the expiration of the licenses now in force, for the manufacture and vend of spirituous liquors (including toddy *or* tarry *in its fermented state), is to be adopted in lieu of that prescribed by Section* 10, *Regulation XXXIV.* 1793, *but should any additions or variations appear necessary to the collectors from local circumstances, they are empowered to introduce them, (provided that such additions or variations shall be consistent with the general substance of the license according to the form prescribed,) and they are also required to conform to any directions which they may receive from the magistrate for modifying the terms of the license for any particular purpose of police.*

Amended form of license prescribed for spirituous liquors, including toddy *or* tarry.

"Whereas by the authority of the Governor General in Council, I. A. B. collector of the zillah *of* ——— *authorize C. D. to keep a still for the manufacture of spirituous liquors in* ——— *for one year from the date hereof; it is required of him, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the conditions thereof contained in the following articles:*

Form of license.

1. *That for every still he pay to Government a daily tax of* ———.
2. *That such still be clearly understood to mean one vessel only, and that if he use more than one vessel, each additional vessel shall be considered as a separate still, and shall pay the tax accordingly.*
3. *That no single vessel or still worked by him be of a size capable of containing more than fifty seers of water, each seer weighing* ——— *sicca rupees.*

4. *That he confine the vend of the produce of his still to one shop in or near the city (town or village of ————) the particular situation of which will be prescribed to him.*

5. *That he prevent to the utmost of his power all drunkenness, gaming, and disorder within his shop, and that he be careful not to sell a quantity of liquor to any person, which may endanger his intoxication.*

6. *That he will not allow any quantity of liquor exceeding one seer (or quart) to be removed from his shop under any pretence whatever.*

7. *That he will not harbour robbers, thieves, or riotous persons, but on the contrary give information to the nearest magistrate or police officer of any suspected persons who may resort to his shop.*

8. *That he will not receive any goods, or wearing apparel, or property, in barter for liquor.*

9 *That he will not open his shop before sun-rise nor keep it open after sun-set, and that he will not harbour any persons in it during the night.*

10. *That he will have constantly fixed up on the outer door of his shop a sign or board, bearing an inscription in the current language of the country to the following effect:—*

"LICENCED VENDER OF SPIRITS."

Upon any breach of the above conditions, this license shall be held to be forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess under any pretence whatever on the said C. D on account of the said still during the aforesaid period, beyond the tax required to be levied from him by the regulations; and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to all other regulations that relate to him.

Give under my hand and seal, this———— day of ————."

Persons receiving such licenses to execute a counterpart engagement.

X. Persons receiving licenses according to the preceding section, are to execute a counterpart engagement of similar tenor and form; but the collectors are empowered to vary the terms of it in the same manner as they are authorized to vary the terms of the license under that section.

This regulation extended to toddy *sold in a fermented state, rates of duty excepted.*

XI. The several provisions contained in this and former regulations respecting the sale of spirituous liquors, are hereby declared applicable, with an exception to the rate of duty, to toddy *or* tarry, *viz. the juice of the* taur, kajoor, *and* nareeal *trees, whenever the same may be sold in a fermented state; or, though not in a state of fermentation, by any other persons than the* pausees *or extracters of the* toddy, *who pay the tax of twenty-five per cent. on the rents of the* tarry *trees, prescribed by Sections* 12. *and* 13, *Regulation XXXIV.* 1793, *which are still to be considered in full force. Any persons procuring* tarry *from the* pausees, *and retailing it in shops or other places of vend, whether in a fermented state or otherwise, and all persons, whether* pausees *or others, who may be desirous of selling* tarry *in a state of fermentation, are to take out licenses for the purpose, in like manner as is directed for the sale of spirituous liquors. The licenses to be granted to them are to be written on stampt paper, and to bear an inscription in the Persian and Bengal languages, and the Hindoostanee language and Nagree character, of "*tarry *licenses;" and in other respects are to be drawn out agreeably to Section* 9. *of this regulation, (as far as the form prescribed therein may be applicable,) and the parties receiving them are to pay the following tax and the stamp duty thereon. Provided, however, that if by reason of the greater or less produce of* tarry *at different seasons of the year, it should be found necessary to vary the rate of tax according to the season, the following shall be considered the medium rates; and the license and counterpart engagement, shall specify the several rates of tax to be paid for each month throughout the year.*

Rates of tax and stamp duty for toddy.

In the cities of Patna, Dacca, Moorshedabad, and Benares. For each shop per diem	1	*rupee.*
In towns of the 1*st class, ——— ditto,*	12	*annas.*
In ditto of the 2*d ditto. ——— ditto,*	8	*ditto.*
In villages of the 3*d ditto, ——— ditto,*	4	*ditto.*

Stamp Duty.

On shops paying	1 *rupee per diem*	.....	10 *rupees.*
Ditto	12 *annas ditto*	.....	6 *ditto.*
Ditto	8 *ditto*	.....	4 *ditto.*
Ditto	4 *ditto*	.....	2 *ditto.*

*XII. The "*tarry *licenses" are to be written on paper of the same size and dimensions as that which may have been determined on by the Board of Revenue, with the sanction of the Governor General in Council, under Section 2, Regulation X.* 1797. *The superintendent of stamps is to prepare as soon as possible the necessary stamps for these licenses, (as well as for "intoxicating drugs,") and they are to be applied for and issued under the provisions contained in Sections 4. and 5. of that regulation.*

Tarry *licenses to be written on stampt paper, and to be applied for and issued under Regulation X.* 1797.

XIII. All licenses granted under this regulation shall be issued for one year only; or if not applied for at the commencement of the Bengal or Fussily year (as one or other may be current in the zillah*), for the remaining part only of the current Bengal or Fussily year, so that all licenses may determine at the end of such year; and any person who may be detected in manufacturing or selling spirituous liquors or drugs, after the expiration of the period for which his license may have been granted, without having obtained a new license for that purpose, shall, for such unlicensed manufacture or sale, be subject to the prescribed penalties, in like manner as if he had not taken out any license whatever. The same penalties will also be incurred, besides a forfeiture of the license, by the manufacture or sale of spirituous liquors or drugs within the term of a license, at any other place, or in any other shop, than the place and shop to which the vender is restricted by such license.*

All licenses to expire at the end of the year, whether issued at the commencement or otherwise.

Penalty for unlicensed sale.

XIV. Should any person receiving a license for the manufacture and sale of spirituous liquors, be able to give responsible security for the punctual payment of the tax, at the end of every ten or fifteen days, or such other period as the collector may deem it advisable to fix, not exceeding the term of one month, such security shall be accepted, and the tax be collected accordingly: but in default of such security, the collector is to levy the daily tax as it may become due; and in the event of any failure in the payment of it, the officer employed to make the collections shall be considered authorized to declare the license forfeited, and to stop the further manufacture and sale, until a new license for the purpose shall be obtained.

Collectors may accept security for payment of the tax for one month.

Tax to be levied daily in default of such security; and

On failure of payment, the officer employed in collecting it, may declare the license forfeited, and stop the further manufacture and sale.

XV. The officers employed in the collection of the tax on spirituous liquors, are also hereby empowered to declare the forfeiture of the license, and to stop the manufacture and vend, in all cases where persons, who may have given security under the preceding section, shall fail in the payment of the tax at the stipulated period; and in the event of any coercive process being necessary for the recovery of arrears from such persons, the collectors and the officers employed under them in the collection of the tax on spirituous liquors, are authorized to proceed against the defaulter and his surety, in the same manner as the collectors, tehsildars, *and other revenue officers are authorized to proceed against defaulting farmers and their sureties, under the provisions contained in Regulation VII.* 1799, *and V.* 1800, *as far as the same are applicable, viz. by causing their arrest in the first instance, and their confinement in the jail of the* dewanny adawlut *of the* zillah *or city, if the arrear due be not liquidated within ten days, as well as by the public sale of any property they may be found to possess, should such sale be eventually necessary for the recovery of the arrear.*

Same process prescribed in all cases of licensed persons who may have given security, on failure in their payments.

Collectors and their officers to be guided by the regulations for proceeding against defaulting farmers and their sureties, when coercive process may be necessary for recovery of arrears from licensed persons and their sureties.

XVI. Any person wishing to relinquish his license during the period for which it may have been granted, shall be at liberty to do so, on payment of the tax due from him, to the date of such relinquishment, according to the rates specified in his license.

Persons may relinquish their licenses, and how.

XVII. All licenses granted by the collectors for the manufacture and sale of spirituous liquors, or for the sale of tarry, *or drugs, shall be issued in numerical order, and a regular register shall be kept of them, exhibiting their number, and the date of their issue, the name of the city, town, or village, in which the licensed stills and shops are kept, the names of the persons to whom the licenses are granted, the rates of such licenses, and the annual amount receivable for them, or the amount receivable for the remainder of the year in which they*

Register of licenses how to be kept.

they may have been granted, together with a column of reference to the books of record in the native languages, in which the licenses and cabooleats *(or counterpart agreements) are entered at length. At the end of each Bengal and Fussily year (as one or other may be current in the district), the collector is to transmit to the Board of Revenue a copy and abstract of the above register, with a statement shewing the amount received within the past year, and an explanation of any difference between the receipts and the amount payable according to the register. The collector is also to furnish the magistrate of the* zillah *or city with a list of all licenses granted within his jurisdiction at the commencement of the year, as well as of all licenses subsequently granted in the course of the year, and all other information which the magistrate may require, to enable him and his officers to pay proper attention to the conduct of the venders, and to prevent any breach of those parts of their engagements, which are intended to provide for the better regulation of the police.*

Copy to be furnished the Board of Revenue.

Magistrate to be furnished with a list of licenses.

Rules for punishing illicit manufacturers and venders declared in force, with an extension of the penalty.

XVIII. The provisions contained in Regulation LI. 1793, *Regulation I.* 1794, *and Sections* 8, 9, *and* 10. *Regulation XLVII.* 1795, *for the punishment of the illicit manufacture or sale of spirituous liquors and intoxicating drugs, and for giving to informers a moiety of the penalties levied from persons convicted of manufacturing or selling such articles without a license, are hereby declared to be in full force under the present regulation; except that the penalty to be adjudged on conviction before the judge of the* dewanny adawlut, *instead of being three times the amount of the daily assessment at the nearest authorized place of vend, for each day of the period during which the illicit manufacture or sale may be proved to have been carried on, shall be three times the amount of the monthly tax which would have been payable under the present regulation, if a license had been taken out by the illicit vender, for each month of the period in which the illicit manufacture or sale may be proved to have been carried on.*

For checking the immoderate use of spirituous liquors, &c.

XIX. With a view to check the immoderate use of spirituous liquors (including toddy *or* tarry *in its fermented state) by enhancing the price to the consumer, as well as to give the magistrates a more immediate and efficient control over the conduct of the venders, and to render the tax as much as possible conducive to the general purposes of police, the following further provisions are prescribed in addition to the rules at present in force.*

Board of Revenue to introduce the highest rates of duty.

Mode to be adopted in determining the rates.

XX. It shall be the duty of the Board of Revenue, in fixing the daily tax on stills, to introduce the highest rates of tax of those specified in Section 2, *Regulation X.* 1797, *which can be levied, without giving rise to the clandestine manufacture and vend of the articles liable to the tax, and without its operating as a virtual prohibition of the use of them. That the Board may proceed with the fullest information on the subject, the collectors are required to consult the magistrates on the rates which should be fixed within their respective jurisdictions, and to transmit the opinion of the magistrates with their own reports to the Board of Revenue, accompanied by a comparative statement of the proposed rates, and those at which the existing licenses have been granted. On receipt of such reports, the Board of Revenue are to fix the rates of tax at which licenses are to be granted for the ensuing year, according to the principles above prescribed, and are to require similar reports, and to proceed in the same manner annually, that the tax may be progressively augmented, under the provisions contained in Section* 4, *Regulation VII.* 1797, *so as to render it an effectual check on the immoderate use of spirits throughout the country.*

Board of Revenue to reduce the number of licenses.

XXI. The number of licenses for the manufacture and vend of spirituous liquors at present in force being deemed excessive, it shall be the duty of the Board of Revenue to reduce the number on the expiration of the present licenses, and to limit it hereafter as much as possible, that the supply of this article being confined to a small number of individuals, a better assurance may be obtained that it will generally fall into the hands of responsible persons.

Collectors to select the most responsible persons, and to require security from them.

XXII. For this purpose also, it shall be the duty of the collector in granting licenses to select in the first instance the most creditable among the venders, and he shall require from them security (fial zaminee) *for their good conduct, and a strict adherence to the terms of the license, in a sum at least equal to the tax payable by them for one month. The surety in all practicable cases is to be some reputable person, not being a vender of spirits, and must at all events be responsible to the amount of his engagement; and the*

collector is, as far as possible, to prevent the venders from becoming security for each other.

XXIII. To determine the number of licenses to be issued in the ensuing, as well as in every subsequent year (Bengal or Fussily, according as one or other may be current in the district,) the collector is required to apply to the magistrates of the zillah *or city, for his opinion on the subject, and on receiving his opinion, the collector is to submit it with his report to the Board of Revenue. The Board of Revenue are authorized generally to fix on the number of licenses to be issued in each city or* zillah, *but are not to exceed any limitation which the magistrate may consider necessary for the attainment of any object of police. The magistrate shall also be at liberty within the year to order (by a precept directed to the collector) any license to be immediately withdrawn, on proof of misconduct by the party holding such license, or of a breach of any of the conditions of his engagement.*

Mode of determining the number of licenses to be issued.

Magistrate may order a license to be withdrawn.

XXIV. The places of manufacture and vend shall be determined in the same manner as is prescribed in the preceding section for fixing the number of licenses, and the magistrate shall at all times be at liberty to alter the places which may have been originally determined on, should he deem such alteration necessary, either for the purpose of placing the venders more immediately under the inspection and control of the officers of police, or otherwise.

Mode of determining the places of manufacture and vend.

XXV. The working of stills for the manufacture of spirituous liquors within the cities, principal towns, and other populous places, being considered a public nuisance, such stills occasioning a great degree of filth, and an accumulation of putrid substances, highly prejudicial to the health of the inhabitants, no license shall be granted for working a still in any of the four cities of Moorshedabad, Patna, Dacca, and Benares, or in any of the principal towns, or other populous places; and the magistrates are hereby required to prevent any still from being worked in such cities, towns, or places. Whenever it may be necessary to remove any still under this general provision, the collector is required, in concert with the magistrate, to fix on a proper situation for establishing the still, without the limits of the city or town, and at such a distance as to prevent the inhabitants from experiencing any inconvenience from it. The licenses granted in such cases shall require the manufacturer to work his still at the place so determined upon, with permission to have a shop for selling the produce of it within the city or town.

No stills to be established within a city or principal town.

XXVI. No person shall be allowed to open a shop for the sale of spirituous liquors (toddy or tarry *excepted) who shall not have taken out a license for the manufacture, the object of this provision being to prevent any separate license for the retail sale, and to confine the sale entirely to the manufacturer. It is also further provided, that one shop only for the retail sale, shall be allowed for each still, each license being considered to authorize the establishment of one still only, as particularly expressed therein, with one shop for the retail sale of the produce thereof.*

One license to be granted for the manufacture and vend of spirituous liquors (toddy excepted), and only one shop to be allowed for each still.

XXVII. It shall be the particular care of the magistrate, as well as of the collector, to prevent any unlicensed stills from being established, and to destroy any such stills when discovered, as well as to suppress all unlicensed shops, and to proceed against all persons manufacturing or selling spirituous liquors or intoxicating drugs without a license, for the purpose of enforcing the penalties prescribed by the regulations for such illegal practices. The magistrates shall also require their police officers to apprehend all persons so offending, whether they may receive an application for this purpose from the collector, or the officers appointed to collect the tax, or otherwise; and any person so apprehended shall be proceeded against in the manner directed in Section 6, Regulation I. 1794. The authority granted to the collectors and to their officers to apprehend unlicensed dealers in the first instance under Sections 4. and 5. of that regulation, shall at the same time be considered in full force.

For preventing the establishment of unlicensed stills.

XXVIII. The magistrates shall also require their police officers at all times to exercise a vigilant attention over the conduct of the licensed venders of spirits, and to report every instance which may come to their knowledge of any deviation from the regulations prescribed for the guidance of the said licensed venders, or of any breach of the conditions

Police officers to report misconduct of licensed venders.

of

of their engagement, that for all such misdemeanors they may be proceeded against and punished in the manner which the regulations direct.

Further punishment for a breach of the conditions of the license, or other misconduct.

XXIX. It is further provided, that any person holding a license, who shall be guilty of a breach of the conditions thereof, or of any other act of misconduct, (such act not being of a nature to warrant his commitment for trial before the court of circuit,) shall be liable, on proof of the offence before the magistrate, in addition to the forfeiture of his license, to be confined in the fouzdarry *jail, and kept to hard labour for a period not exceeding six months, or to be confined in the* dewanny *jail, according to the nature and circumstances of the offence.*

Licensed venders to be committed for trial before the court of circuit for serious offences.

XXX. But in all cases in which it shall appear that a person holding a license has been guilty of a more serious offence, such as the crime of harbouring thieves and robbers, of connecting himself with them, of receiving stolen goods, or any other crime, for which a specific punishment is prescribed by the law, it shall be the duty of the magistrate to commit the offender to take his trial before the court of circuit, and otherwise to proceed against him in the manner provided by the regulation.

Further punishment for the illicit manufacture or vend of spirituous liquors.

XXXI. In addition to the penalties for the unlicensed sale or manufacture of spirituous liquors prescribed by Section 18. of this regulation, and the former rules therein referred to, it is hereby further provided, that any person convicted of the illicit manufacture or vend of these articles, shall be liable to be committed to the jail of the criminal court, and to be kept to hard labour for any period not exceeding six months.

This regulation not applicable to the town of Calcutta.

XXXII. Nothing in this regulation nor in any former regulation regarding the sale of spirituous liquors or intoxicating drugs, is to be considered applicable to the town of Calcutta. As moreover for the reasons stated in Section 25. of this regulation, it may be deemed highly objectionable to allow any stills to be worked within the town, it is hereby further declared, that His Majesty's Justices of the Peace for the town of Calcutta, or other persons empowered to grant licenses for regulating the sale of spirituous liquors and intoxicating drugs in that town, shall be considered fully authorized to remove all stills to a proper distance from it, and to issue licenses for their establishment, and for the manufacture of spirituous liquors for the supply of the town, under such regulations with respect to the rate of duty, and at such particular places in the neighbourhood of the town, as they may judge expedient; and such licenses are to be considered by the collector of the district in which the stills may be established, as exempting the holders of them from any further tax or duty under this or any other regulation. Provided, however, that no such licenses shall be considered to authorize any sale of spirituous liquors at the place where the stills may be established, or at any other place without the limits of the town of Calcutta.

Stills for supplying Calcutta, where to be established;

and how to be taxed.

European distilleries of rum, &c. spirits for exportation, exempted from duty.

XXXIII. The distilleries of rum, arrack, and other spirits conducted by Europeans, or the descendants of Europeans, the produce of which is intended for exportation and not for retail sale in the country, are also declared to be exempt from the tax ordered to be levied on the manufacture and retail sale of spirits by this and former regulations; but the proprietors of such distilleries are required in every instance to take out a license for the manufacture from the Board of Revenue, as well for the distilleries already established as for those which they may be desirous of establishing hereafter. The Board of Revenue are to prepare a proper form of license for the sanction of the Governor General in Council, containing such stipulations as may appear to them necessary for preventing any abuse of the exemption from duty, and providing a pecuniary penalty for the breach of any of the conditions prescribed therein. A counterpart of the license is to be executed by the party receiving it, and any rum, arrack, or other spirits manufactured without such license, is hereby declared liable to confiscation to Government. The Board of Revenue are at the same time prohibited from granting any license under this section for the establishment of a distillery to any European, who shall not first produce a license from the Governor General in Council to remain in the country, as well as a written permission to reside in the particular district in which he is desirous of establishing the distillery.

Board of Revenue to prepare a form of license for them.

Penalty for manufacturing without a license.

XXXIV. Sections 16. and 17, Regulation XXXIV. 1793, are to be considered still in force, and to extend to all military cantonments for European troops within the provinces;

Section 16. and 17, Regulation XXXIV. 1793, still in force.

vinces; but should the commanding officer of any military cantonment be desirous at any time of having a shop or shops for the sale of spirits, established within the limits of his cantonment, either with a view to prevent the soldiers from straying into the country in search of liquor, or to enable him to place the sale under proper regulations and restrictions, the collector of the district, on receiving an application for this purpose, is authorized and required to grant a special license for the establishment of a shop or shops as above mentioned, and the party receiving it, if the manufacturer of the spirit, shall be liable to the payment of the daily tax for the still or stills employed by him, as well as of the stamp duty on the license, in the same manner as he would have been liable to the payment of it, had he taken out a license for the manufacture and sale of spirituous liquors in any other situation. Should the commanding officer judge it advisable to grant separate licenses for the manufacture and sale, the collector is authorized to grant a special license for the manufacture only, and a separate license for the retail sale, subject to the payment of such daily or monthly duty, as, on consulting with the commanding officer, he may judge it expedient to impose. The collection of this duty, is not to be considered as authorizing any interference with the authority of the commanding officer over the party receiving the license as a camp follower, and the commanding officer is to continue to take such measures for the internal regulation of the cantonment, and for restricting the sale of spirits to proper limits, as he may think necessary and proper, it being at the option of the person holding a license to relinquish it on paying the tax due at the time, should he deem it advisable in consequence of such restrictions.

In what manner shops may be established in military cantonments.

XXXV. As a compensation to the collectors for the additional duties prescribed to them by this and other regulations relating to the abkaree *collections, and as an encouragement to the diligent and active discharge of this trust, it is hereby provided, that from the ensuing year* 1800-1, *commencing on the first May next, a commission of five per cent. on the first* 50,000 *rupees realized by them after deducting charges, and of two and a half per cent. on the remainder of their net collections on account the* abkaree *or tax on spirituous liquors and intoxicating drugs, shall be allowed to the collectors at the end of each year of account, the amount to be drawn for by the collector as soon as the annual accounts of the collections shall have been submitted to the Governor General in Council, and have received his sanction. Should any collector be removed from his office during the year, he shall be entitled to receive his proportion of commission on the net collections realized by him to the date of his removal, the amount of which is to be paid to him at the end of the year as above directed.*

Collectors allowed a commission on the abkaree *collections.*

A. D. 1802. REGULATION II.

A REGULATION *for levying a Duty on Spirits manufactured at Distilleries constructed and worked according to the European manner.*—PASSED *by the Governor General in Council, on the* 22*d April* 1820; *corresponding with the* 11*th Bysaak* 1209 *Bengal era; the* 4*th Bysaak* 1209 *Fussily; the* 11*th Bysaak* 1209 *Willaity; the* 4*th Bysaak* 1859 *Sumbut; and the* 18*th Zeelhij* 1216 *Higeree.*

Preamble.

WITH a view to the improvement of the public resources, by means of a duty payable on spirits manufactured at distilleries constructed and worked according to the European manner, the following rules are passed by the Governor General in Council, to be immediately, from the passing thereof, in force in the provinces of Bengal, Behar, and Benares, and that part of Orissa which is included in the Company's territories.

No person permitted to construct or work a distillery according to the method in which distilleries are constructed and worked in Europe, without a license from the Calcutta magistrates.

Penalty for breach of this rule.

II. No person shall, after one month subsequent to the passing of this regulation, construct or work a distillery or distilleries after the manner in which distilleries are constructed and worked in England, without a license under the signature of three of the justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, whether the place at which it may be intended to establish such distillery be situated within the limits of the said Twenty-four Pergunnahs and the said districts adjacent to Calcutta or otherwise, upon pain of forfeiting all the spirits manufactured at such distillery or distilleries, together with all the stills, vessels, and other moveables appertaining to such distillery or distilleries, and also the sum of two sicca rupees for each and every gallon each and every still in such distillery or distilleries is calculated to contain, for each and every day on which he shall work each and every such still and stills in the said distillery or distilleries without such license. Any person wishing to construct or work a distillery of the above description, is accordingly to make the necessary application for a license for that purpose to one of the said justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta.

The magistrates and collectors throughout the provinces, to report to the Calcutta magistrates all distilleries constructed or worked in the European manner.

III. It shall be the duty of the magistrates and collectors of the several districts, in the provinces of Bengal, Behar, Benares, and Orissa, to inform the justices of the peace acting in and for the Twenty-four Pergunnahs and districts adjacent to Calcutta, of any distilleries of the aforesaid description, which either are or may be established within the limits of their respective *zillahs*.

Proprietors of distilleries receiving such license to make entry of every warehouse, &c. within ten days, under penalty of 1000 rupees.

IV. On receipt of a license for establishing a distillery, the proprietor shall, within ten days, make a regular entry of every warehouse, godown, and other place used for carrying on the business of the distillery, or for depositing the said spirits in when manufactured, in a book to be kept for that purpose by the aforesaid justices of the peace, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta; or by the officers appointed by the said justices of the peace, in the manner herein-after mentioned, to attend upon and at such distillery, upon pain of forfeiting sicca rupees one thousand for not doing so.

Distillers shall make entry five days before bringing in materials for

V. Every distiller, five days before he begins to bring in materials for manufacturing spirits, shall make entry of all stills, coppers, tuns, butts, coolers, casks, and vessels, which he shall

manufacturing spirits, of all stills, &c. under penalties.

shall use in each and every distillery with, and in a book to be kept by the gauger appointed in the manner hereinafter mentioned by the said justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, to attend at and upon such distillery and distilleries; and the same shall be duly marked by the surveyor, or in his absence, by his deputy, or the gauger to be appointed as hereinafter mentioned; and all and every person and persons offending against this provision, shall for each offence forfeit sicca rupees five hundred, together with all stills, coppers, tuns, butts, coolers, casks, and other vessels, which he shall use without being so entered and marked, and the liquors contained therein.

The Calcutta magistrates and the officers appointed by them to have free access to such distilleries, &c.

VI. The justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, and the surveyor and the subordinate officers, by the said justices appointed as hereinafter mentioned, shall be at all times, by day or by night, permitted to have free ingress into all and every distillery and distilleries, and into the godowns and other places appertaining thereto; and to make such experiments as may be necessary for estimating the amount of the duties; and to inspect and measure all stills and vessels used in manufacturing the spirits; and likewise to take gauges, and to prove all spirits so manufactured; and all and every person and persons who shall hinder or obstruct him, them, or any of them therein, shall each and every of them forfeit the sum of sicca rupees one thousand for every such offence.

Penalties for obstructing the magistrates or their officers in the execution of that duty.

Penalties for using stills of less than certain dimensions.

VII. Every wash still shall contain at least two hundred gallons, and every still for distilling low wines shall contain at least one hundred gallons; and all and every person or persons who shall act contrary to this provision, and use or work any still of less dimensions than therein mentioned, shall forfeit sicca rupees one thousand for every such offence.

Surveyor and deputy surveyor to take the following.

VIII. The surveyor and deputy surveyor shall previously to entering on the duties of his office, respectively take the following oath, before one of the aforesaid justices of the peace:

Oath.

"I A. B. appointed surveyor (or deputy surveyor) of the European distilleries, do hereby swear, that I will, without fear or affection, render true and faithful accounts of all surveys, gauges, and calculations of duties made by me for levying the duties on the produce of the said distilleries; and that I will not be concerned on my own account, either directly or indirectly, in the manufacture or sale of spirits made at any distillery of that description, and that I will not take any fee or reward, from any person, except such salary or commission as may be allowed me. So HELP ME GOD."

Rate of duty to be levied on all spirits so manufactured or already in store, of which latter the proprietors are to render true accounts.

IX. The rate of duty on spirits, which shall and may be manufactured at the distilleries worked according to the European process, after one month subsequent to the passing of this regulation, shall be levied on the produce of each still, at the rate of six annas per gallon London proof, to be augmented or reduced in proportion to the strength of the liquor. In like manner, a duty of six annas per gallon shall be levied on all spirits already manufactured, or to be manufactured before the expiration of one month subsequent to the passing of this regulation, and in store, wheresoever the same may be deposited; which duty on spirits already manufactured is to be and shall be paid and discharged by instalments, at such periods, as any three or more of the said justices of the peace acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, on a consideration of the circumstances of the case, may direct. The proprietor or proprietors are accordingly required to render a true and faithful account of such spirits already manufactured and in store, wheresoever the same may be deposited, to the said justices of the peace, or to such person or persons as shall be appointed for that purpose by three or more of the said justices of the peace, acting in and for the Twenty-four Pergunnahs for the time being, under their respective hands and seals, upon pain of forfeiting two sicca rupees for each and every gallon of the said spirits which he or they shall not render such account of.

How such duty is to be levied.

X. The duty and duties payable under Section 9, of this regulation, on spirits to be manufactured after one month, subsequent to the passing of this regulation, shall be discharged monthly, or oftener, should the justices of the peace, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, or any three or more of them, think proper so to direct, and paid to them, or to such person or persons as shall be appointed for that

purpose, under their respective hands and seals; and all stills, coppers, and other utensils used in each and every distillery, shall be considered to be mortgaged as security for and liable to all the duties payable by the distiller or distillers, and in arrear and owing from time to time from or by such distiller or distillers, and also to all penalties, fines, and forfeitures imposed by this regulation, and be liable to be sold for the recovery of such arrears of tax or duties which may be due from the said distiller or distillers, and for the recovery of such fines, penalties, and forfeitures.

How the duty is to be adjusted, and what notice distillers are to give previously to bringing in materials, and how long such notice is to be considered in force.

XI. In order to adjust the duty payable on the spirits which may be manufactured after one month subsequent to the passing of this regulation, every distiller, five days before he begins to bring in materials for making wash, shall upon pain of forfeiting the sum of sicca rupees one thousand, give notice to the justices of the peace, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, or to one or more of them, or to such person or persons, as any three or more of the said justices may for that purpose appoint under their respective hands and seals, of the day on which he intends to commence distilling, and such notice shall be considered to be in force for a period not less than two months. Every wash still, after the working shall have commenced, shall be presumed to be kept regularly in work for two months, from the day appointed by the said notice for commencing distilling; and no person or persons who shall have begun to work any wash still, shall withdraw the entry thereof until the expiration of the said two months, unless he or they shall make it appear that some accident has happened sufficient to justify his or their so doing in the opinion of the said justices of the peace, acting in and for the Twenty-four Pergunnahs and districts adjacent to Calcutta.

What notice distillers are to give to the justices, &c. previously to discontinuing the working of their stills.

Stills to be sealed up, and seal not to be removed without due notice under penalty.

XII. Every distiller, when he may be inclined after the expiration of the above period, to discontinue working his stills, shall, upon pain of forfeiting sicca rupees one thousand for not doing so, give notice to the justices of the peace, acting in and for the Twenty-four Pergunnahs, or to one or more of them, or to such person as they may direct, four days previous to the distilling being discontinued. At the expiration of that period, the still shall be sealed up by the surveyor or deputy surveyor, or by any of the officers or persons by the said justices appointed as hereinafter mentioned, and the seal shall on no account be destroyed, or broken, or removed, except in presence of the surveyor or his deputy, or of such person as shall be by any one or more of the said justices for that purpose authorized, on due notice given by the proprietor or proprietors, of the time when he or they intend again to work the still or stills in the manner directed in the preceding section, upon pain of forfeiting the sum of sicca rupees one thousand.

What accounts officers appointed by the justices of the peace are to keep, and penalty for obstructing them in taking such accounts.

XIII. An officer appointed as hereinafter mentioned by the justices of the peace acting in and for the Twenty-four Pergunnahs, or by three or more of them, shall take and keep a regular account of all spirits conveyed from each and every distillery to the godowns, warehouses, and other places where such spirits are usually kept, exhibiting the quantity and strength of such spirits, and he shall transmit a regular account thereof weekly to the said justices; and all and every person and persons who shall hinder or obstruct the said officer in taking or in attempting to take the said account, shall forfeit the sum of one thousand sicca rupees for every such offence.

No spirits to be removed from such distilleries or godowns, except to the usual places of deposit, without a pass, under penalty of forfeiture.

XIV. No spirits shall be conveyed from the godown, warehouse, or other place appropriated for keeping the produce of the distillery or distilleries, or from the said distillery or distilleries, unless to such godown, warehouse, or place appropriated for keeping the produce of such distillery or distilleries, and entered as aforesaid, without a pass from and under the hand and seal of one or more of the said justices, on pain of the spirits so taken away being forfeited, together with the casks, boats, horses, and other cattle employed in the transportation of it; which rule is to be considered applicable, and shall be applicable to the spirits which may have been already manufactured and may be in store on the passing of this regulation; and the said spirits so forfeited may be seized by any officer appointed as hereinafter mentioned.

Penalties for opposition to, or infringing these rules.

XV. Any person opposing the surveyor or other officer in the execution of the duty committed to such officer under this regulation, or otherwise infringing any of the rules contained in this regulation, shall, in addition to all other forfeitures, on proof thereof made to

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the satisfaction of two or more of the said justices of the peace acting in and for the Twenty-four Pergunnahs, forfeit his license for working any distillery or distilleries.

Persons exporting spirits so made, entitled to a drawback of half the duty, and how such drawback is to be adjusted in account.

XVI. Persons exporting spirits made at any of the licensed distilleries for foreign trade, shall be entitled to a drawback of a moiety of the duty paid by them at the place of manufacture, that is to say, three annas per gallon, on producing a certificate from the commander of the vessel, that the spirits have been actually shipped for that purpose. The custom master is accordingly to keep a separate account of all sums paid under this rule, and to debit the said justices for the amount, transmitting to the said justices a quarterly account of the disbursements so made.

How the rate of drawback on spirits so exported is to be adjusted.

XVII. An officer appointed as hereinafter mentioned, shall attend at the custom-house on the part of the said justices to gauge and prove the spirits which may be entered at the custom-house for exportation; and if the strength of such spirits shall be above or under London proof, the rate of drawback shall be augmented or reduced in proportion to the quality of the liquor. Such drawback is to be paid in conformity to a certificate to be furnished by the officer employed in the execution of the above duty, countersigned by one of the said justices of the peace.

Not less than one thousand gallons to be deemed intended for exportation.

XVIII. No spirits shall be deemed to be intended for exportation, unless the quantity shall be one thousand gallons or upwards.

When and where spirits for exportation are to be shipped.

Custom-master to levy the usual commission.

XIX. Spirits intended for exportation shall not be shipped, nor shall any drawback be paid on account of such spirits, until the vessel shall have taken on board her pilot, nor shall any spirits be shipped from any other place except the custom-house; nothing contained in this regulation shall be construed to preclude the custom-master from levying the commission on the exportation of spirits to which he and his assistant are or may be entitled by any regulation for the collection of Government customs.

Penalties for relanding spirits shipped for exportation without license.

XX. Any spirits which shall be shipped for exportation, and shall afterwards be relanded without a special license, under the hand and seal of one or more of the said justices of the peace, shall be forfeited, together with the casks and vessels in which such spirits shall be contained, and the carts, boats, horses, bullocks, and other cattle employed in transporting the same.

How the produce of forfeitures is to be divided and appropriated.

XXI. Whenever any spirits or other articles or things shall be forfeited under any of the rules or provisions of this regulation, the produce thereof, when sold as hereinafter mentioned, shall after deducting the expenses attending the same, and the drawback (in cases where a drawback has been paid, which drawback shall be repaid to the custom-master on account of Government) be divided as follows:

To the informer,	two-fifths.
To the officer making the seizure,	one-fifth.
To the surveyor,	one-fifth.
To his deputy,	one-fifth.

No person to establish a shop beyond the limits of Calcutta, for the sale of such spirits without a license, under penalties.

XXII. No person shall be permitted to establish a shop beyond the limits of Calcutta for the sale of spirits made according to the European process, without a license under the signature of one or more of the justices of the peace, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, which license shall be resumable at the pleasure of any one or more of the said justices of the peace. Any person being a European, who may establish a shop beyond the limits of Calcutta, for the sale of spirits made according to the European process, without a license from the magistrates, shall forfeit the sum of sicca rupees five hundred.*

What duty persons receiving retail licenses for such spirits, are to pay.

XXIII. Any person receiving a retail license for the sale of spirits manufactured at the European distilleries at any place out of the town of Calcutta, shall pay a duty to Government, at the rate of four annas and three pies per gallon.

Form of license.

XXIV. The following is the form prescribed for licenses which may be granted under the foregoing rule, and the persons receiving them are to execute counterparts of them:

Whereas A. B. has been authorized by the justices of the peace acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, to establish a shop at

* This and the three following sections are rescinded by Section 2, Regulation X. 1813.

——— the district of ——— for the sale of spirituous liquors made after the European process for the period of one year, unless the authority hereby granted shall be withdrawn within that period by order of any one or more of the said justices of the peace of the said Twenty-four Pergunnahs and the districts adjacent to Calcutta. It is hereby required of the said A. B. that he faithfully conform to the following conditions.

1st. *That he will not sell or permit to be sold any spirits excepting such as may have been made at the European distilleries.*

2dly. *That he confine the sale of spirits to the shop for which his license is granted.*

3dly. *That he prevent to the utmost of his power all drunkenness, gaming, and disorder within his shop.*

4thly. *That he do not harbour thieves or riotous persons; but on the contrary, give information to the magistrates, justices of the peace, or the nearest police officer, of any suspected persons who may resort to his shop.*

5thly. *That he do not receive any goods or wearing apparel, or other property in barter for spirits.*

Such licences not to authorize the sale of spirits manufactured at the country stills.

XXV. Licences which may be issued under this regulation, for the sale of spirits made at the European distilleries, are not to be considered to entitle the persons holding such licenses to sell spirits manufactured at the country stills, the sale of the produce of those stills being subject to all the rules contained in Regulation VI. 1800, *and the other regulations therein referred to.*

The retail of spirits within Calcutta, to be subject to such rules as the justices of the peace may prescribe.

XXVI. The retail sale of spirits within the town of Calcutta is to be subject to such rules as His Majesty's justices of the peace may prescribe, under the powers vested in them by the thirty-third of George III. Chapter 52, Section 159.

The Calcutta magistrates (with the exception of the superintendent general of police) to draw a commission of ten per cent. on the gross duties, deducting drawback on spirits exported.

XXVII. The justices of the peace, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, with the exception of the superintendent general of police, shall be entitled to a commission of ten per cent. on the gross amount of the duties, which may be levied on the produce of the European distilleries under the present regulation, after making the necessary deduction, agreeably to the accounts of the custom master, on account of the drawback, which may be paid on that portion of the spirits which may be exported.*

The Calcutta magistrates authorized to appoint a surveyor and other officers.

XXVIII. The justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs and the districts adjacent to Calcutta, or any three or more of them, are hereby authorized to constitute and appoint a surveyor, and a deputy surveyor, and proper gaugers and other officers under their hands and seals, for the purpose of carrying the several rules and provisions made in and by this regulation into full force and effect.

Mode of proceeding in cases of suspicion that stills, &c. are fraudulently concealed, and penalty for opposing the authorized search for the same.

XXIX. If any officer appointed as herein before mentioned, have cause to suspect that any spirits manufactured at any distillery or distilleries constructed and worked according to the European manner, or any still or stills, copper or coppers, tun or tuns, butt or butts, cooler or coolers, cask or casks, or other vessel or vessels, implement or implements, used or to be used in such distillery or distilleries, as aforesaid, worked or to be worked according to the European manner, is or are fraudulently concealed in any place or places, that then upon oath made by such officer before one or more of the said justices of the peace for the time being, acting in and for the Twenty-four Pergunnahs, or acting in and for the *zillah* wherein such stills, coppers, tuns, butts, coolers, casks or vessels, or any of them are so suspected to be concealed, setting forth the grounds of his suspicion, it shall be lawful for such justice or justices, if he or they judge it reasonable, by special warrant under his or their hand and seal, to authorize such officer by day or by night, to enter into such place or places, and to seize and carry away all and every such spirits, stills, coppers, tuns, butts, coolers, casks, vessels, or other implements so fraudulently concealed, and if any person or persons hinder or obstruct the said officer therein, he and they shall each and every of them, for every such offence, forfeit the sum of one thousand sicca rupees.

* This section is rescinded by Section 10, Regulation X. 1808.

How officers invested with the authority of the justices of the peace, or *zillah* magistrates, are to proceed in the condemnation and sale of spirits, stills, &c. seized as forfeited.

XXX. Whenever any spirits, stills, vessels or other of the materials or things herein before mentioned shall be seized as forfeited, by any person authorized as aforesaid, all such seizures shall, in a summary way, be heard and determined by one or more of the justices of the peace, or magistrates for the time being, acting in and for the *zillah* in which the same shall be seized as forfeited; which justices of the peace or magistrates respectively, shall cause the persons in whose custody such spirits, stills, vessels, or other materials or things were found, to be summoned to appear before them, and upon their appearance or default to examine into the cause of the seizure thereof, and give judgment, and upon condemnation thereof to issue out their warrants for sale thereof, and such judgments shall be final.

In case of no person appearing within twenty days to claim spirits, &c. so seized, public notice to be given when the matter of the seizure will be heard before the justices of the peace or *zillah* magistrates, who in default of the appearance of claimants shall proceed to condemnation notwithstanding.

XXXI. Whenever any such spirits, stills, vessels, or other materials or things herein before mentioned, shall be seized as forfeited, and no person within twenty days after shall appear to the person or persons who made such seizure to claim the same, then the said person or persons who seized the same may and shall after expiration of the said twenty days cause notice to be given in the Calcutta Gazette, or at the *cutcherree* of the magistrate of the *zillah*, in which the same shall be seized as forfeited, signifying the place where, and the day and time of the day that the said justices of the peace or magistrates respectively in the last section mentioned will proceed to hear the matter of such seizure, and to the condemnation thereof. In which case the said justices of the peace or magistrates respectively are to proceed to examine into the cause of such seizure, and to give judgment for the condemnation of such of the said spirits, stills, vessels, or other materials or things as upon such examination shall appear to them to be forfeited, and upon condemnation thereof to issue their respective warrant or warrants under their hands and seals for the sale thereof; and the said judgment shall be final, and as if the owners or persons to whom the same belonged, or in whose custody the same was or were, had been summoned to attend the said justices or magistrates respectively,

Forfeiture for neglect of paying the duty at the prescribed times, and how such forfeitures are to be levied.

XXXII. Every person who shall neglect to pay the duties in and by this regulation set and imposed at the respective time and times appointed and to be appointed as herein before mentioned, shall forfeit for each and every sicca rupee of the said duty or duties the sum of one sicca rupee and one anna. The said forfeitures to be levied upon their goods and chattles, or otherwise recovered as hereafter in this regulation directed.

How all pecuniary fines, penalties, &c. are to be heard, adjusted, determined, and levied.

XXXIII. All pecuniary fines, penalties, and forfeitures created or imposed by this regulation, shall be heard, adjudged, and determined by one or more of the justices of the peace, or magistrates for the time being, acting in and for the zillah in which such fines, penalties, or forfeitures shall be respectively made, incurred, or committed, whose judgment therein shall be final; and the said justices of the peace and magistrates respectively are hereby authorized and required, upon any complaint or information exhibited and brought before them of any such forfeiture, fines, or penalties made, incurred, or committed contrary to this regulation, to summon the party or parties accused, and upon his or their appearance or contempt, to proceed to the examination of the matter of fact, and upon due proof made thereof, either by the voluntary confession of the party or parties, or by the oath of one or more credible witnesses, (which oath they or any one or more of them have hereby power to administer,) to give judgment or sentence accordingly, as in and by this regulation is directed, and to award and issue out warrants under their respective hands and seals for the levying of such forfeitures, penalties, or fines by this regulation imposed, together with the costs and charges upon the goods and chattels of the offender and offenders, and to cause sale to be made thereof, if they shall not be redeemed within fourteen days, rendering to the party or parties whose goods and chattels they were the overplus, if any there be, after deducting thereout the said penalties, fines, or forfeitures, and the costs and charges; fifteen per cent. of the penalties, and fines or forfeitures so recovered, to be applied to him or them who shall discover, inform, or sue for the same, as in this section and rule above mentioned, and the remainder thereof to the United Company of Merchants of England trading to the East Indies.

A. D. 1803. REGULATION XL*.

A REGULATION *for restricting and regulating the Manufacture and Vend of spirituous Liquors and intoxicating Drugs, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company.*—PASSED *by the Governor General in Council, on the* 24*th of March* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

THE *immoderate use of spirituous liquors and intoxicating drugs, being equally prejudicial to the health and morals of the people, and to the peace and good order of society, the following rules are enacted, with a view of subjecting the manufacture and vend of the articles above mentioned to proper restrictions.* *Preamble.*

II. All persons are prohibited from manufacturing spirituous liquors without a license from the collector of the zillah, *in which they may be desirous of distilling the liquors.* *No person to manufacture spirituous liquors without a license from the collector*

III. No tax shall be levied on the manufacture or sale of spirituous liquors excepting on the part of Government. Any persons having claims to deductions or compensations on account of duties or taxes levied by them in jaghires, *or in rent-free lands of any other description, are to prefer their claim to the collector, that he may investigate and report upon it to the Board of Revenue, who will decide upon it, and submit their decision for the confirmation of the Governor General in Council. The courts of judicature are not to take cognizance of any such claims, but where a compensation shall have been granted, and the payment of them shall be withheld, they are empowered to take cognizance of suits to obtain payment, under the rules prescribed in similar cases, with regard to compensations on account of the* sayer, *in the regulations in that respect established.* *No tax or duty to be levied on spirituous liquors, but by Government.*

IV. The manufacture and sale of spirituous liquors is to be confined to certain towns and villages in each zillah, *in the selection of which, the collectors are to be guided by the best information they may be able to obtain regarding the local consumption, fixing upon the places in which it is supposed to be most extensive.* *Manufacture and sale of spirituous liquors to be confined to certain places to be fixed upon by the collectors.*

V. A specified tax is to be levied on every still for the manufacture of spirituous liquors, and no further duties shall be exacted either upon the manufacture or vend of such liquors. *A specified tax to be levied on every still*

VI. First. *The towns and villages to be selected as licensed places of manufacture and vend, agreeably to the directions contained in Section* 4, *shall be divided into three classes, according to their size and population. Stills for the manufacture of spirituous liquors erected in such towns and villages, shall be taxed at the rates undermentioned:* *Licensed places of manufacture and vend to be divided into three classes.*

	Rs.	As.	
Stills in cities and towns of the first class, to pay a daily tax of	1	4	*Tax on stills in places in the first class*
Stills in towns or villages of the second class, to pay a daily tax of	0	12	*In the second.*
Stills in towns and villages of the third class, to pay a daily tax of	0	6	*In the third*

The whole of this regulation is rescinded by Section 2, Regulation X 1813.

Rates may be altered where local circumstances may render it advisable.

Second. *In cases where, from local circumstances, the collectors may deem it advisable to increase or reduce the tax above or below the rates specified in the preceding clause, they are to state their reasons at large for the proposed alteration; and the altered rate, when determined upon, with the sanction of the Board of Revenue, is to be specified in the licenses granted to the distillers.*

In applying the rates, collectors are to be careful not to enable any of the manufacturers to undersell those in neighbouring jurisdictions.

Third. *In applying the standard rates to the places selected for public manufacture and vend, the collector is to be particularly careful not to adopt lower rates than those established at the nearest licensed places of manufacture and vend in any of the neighbouring* zillahs, *if the situations of any of the places in such* zillahs, *should be so contiguous as to enable the distillers at the places in his own* zillah *to derive a partial advantage by underselling the distillers in the neighbouring* zillah.

Governor General in Council will increase or modify the duty on stills, specified in this section.

Fourth. *The Governor General in Council reserves to himself the power of increasing or modifying the rates of the duty on stills, specified in this section; and the Board of Revenue, whenever an increase or modification of those rates may appear to them advisable, are to submit their propositions for the necessary alterations to the Governor General in Council, who will determine thereon. But in all cases in which an increase in the established rates may be sanctioned, the collectors shall transmit an attested statement of the new rates to the judge of the* zillah *within the jurisdiction of which they may be leviable, and until such statement shall be furnished, the levying of the new rates is to be held unauthorized. The judge is to fix up a copy of the statement in his* cutcherree *for general information. This rule shall not be considered as restricting the Board of Revenue, in the exercise of the powers vested in them by clause second.*

No private stills to be worked without a license.

No licenses to be granted for working private stills out of the established places of manufacture and vend.

Licenses not to be granted for working stills in the neighbourhood of cities, or capital towns.

VII. All private unlicensed stills are prohibited. Persons desirous of working a still for their private use, shall take out a license on the footing of public distillers, and enter into similar engagements; but no license shall be granted for working a private still in any place whatever, excepting the established places of public manufacture and vend.

VIII. As granting licenses for working stills in places in the neighbourhood of cities or capital towns, would not only in a great measure defeat the object of this regulation, as far as it regards the police of such cities and towns, by affording a harbour for disorderly persons in the vicinity of them, but also injure the public revenue, by enabling the distillers in such places to undersell those residing in cities and capital towns, the collectors are not to grant licenses for working stills within such a distance of places of the latter description, as may be likely either to affect the police, or the produce of the tax on the stills worked therein. In all instances of this nature, the collector is either to grant licenses at the rate prescribed for cities or towns, or to adopt such arrangements as may appear to him calculated to obviate the consequences above stated.

Rules to be followed on such occasions.

Collectors to publish the name of the places of manufacture and vend, and the rate of licenses for each.

IX. The collectors are to publish the names of the places which may be occasionally selected for the manufacture and vend of liquors, and the rates at which licenses will be granted to distillers in each of them; and they shall cause the persons entrusted with the collection of the tax, to fix up at each place a copy of the form of the licenses, with a specification of the penalties to which persons manufacturing or selling liquors without a license, or with a license, but out of the licensed place of vend, are liable.

A form of license prescribed for spirituous liquors.

X. The following is to be the general form of license, for the manufacture and vend of spirituous liquors, but should any additions or variations appear necessary to the collectors from local circumstances, they are empowered to introduce them, (provided that such additions or variations shall be consistent with the general substance of the license according to the form prescribed,) and they are also required to conform to any directions which they may receive from the magistrate for modifying the terms of the license for any particular purpose of police.

Form of license.

"*Whereas by the authority of the Governor General in Council, I, A. B. collector of the* zillah *of* ——— *authorise C. D. to keep a still for the manufacture of spirituous liquors in* ——— *for one year from the date hereof; it is required of him as a condition of this license remaining in force, that he duly and faithfully perform and abide by the conditions thereof contained in the following articles:*

1. *That for every still he pay to Government a daily tax of ———.*

2. *That such still be clearly understood to mean one vessel only, and that if he use more than one vessel, each additional vessel shall be considered as a separate still, and shall pay the tax accordingly.*

3. *That no single vessel or still worked by him be of a size capable of containing more than fifty seers of water, each seer weighing ——— sicca rupees.*

4. *That he confine the vend of the produce of his still to one shop in or near the city (town or village of ———) the particular situation of which will be prescribed to him.*

5. *That he prevent to the utmost of his power all drunkenness, gaming, and disorder within his shop, and that he be careful not to sell a quantity of liquor to any person, which may endanger his intoxication.*

6. *That he will not allow any quantity of liquor exceeding one seer (or quart) to be removed from his shop under any pretence whatever.*

7. *That he will not harbour robbers, thieves, or riotous persons, but on the contrary give information to the nearest magistrate or police officer of any suspected persons who may resort to his shop.*

8. *That he will not receive any goods, or wearing apparel, or property, in barter for liquor.*

9. *That he will not open his shop before sun-rise, nor keep it open after sun-set, and that he will not harbour any persons in it during the night.*

10. *That he will have constantly fixed up on the outer door of his shop a sign or board, bearing an inscription in the current language of the country, to the following effect:—*

"LICENSED VENDER OF SPIRITS."

Upon any breach of the above conditions, this license shall be held to be forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess under any pretence whatever on the said C. D. on account of the said still during the aforesaid period, beyond the tax required to be levied from him by the regulations; and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to all other regulations that relate to him.

Given under my hand and seal, this ——— day of ———."

Persons receiving such licenses to execute a counterpart engagement.

XI. Persons receiving licenses according to the preceding section, are to execute a counterpart engagement of similar tenor and form; but the collectors are empowered to vary the terms of it in the same manner as they are authorized to vary the terms of the license under that section.

Stills not to be established near a military cantonment.

Rules to be observed in removing stills, established in opposition to this section.

Exceptions with regard to Allahabad, Furruckabad, and other large towns.

XII. The collectors are not to authorize the establishment of stills within such a distance of any military cantonment, within their respective jurisdictions, as to put it in the power of the troops, who may be stationed therein, to obtain liquor clandestinely, so as to endanger their intoxication. Whenever the commanding officer shall observe, or receive information of any shops for the sale of spirituous liquor being too near to such cantonment or station, he shall immediately communicate the circumstance to the collector of the district in which the shops may be established, who will cause such shops to be removed forthwith. It is to be understood, however, that this rule is not to be considered applicable to the populous cities of Allahabad and Furruckabad, or to other large and populous towns in the immediate vicinity of a military station; but in granting licenses for the sale of spirituous liquors in or near those cities, or in or near towns of the above description, the collectors of the districts in which they are situated, will be careful to impose such restrictions on the persons taking out licenses as may be best calculated to prevent the clandestine introduction of liquor into the adjacent military station, or an improper or immoderate use of it by the troops attached thereto; at the same time, consulting with the commanding officers of the stations above mentioned as to the most proper measures to be adopted by them respectively on the occasion.

In what manner shops may be established in military cantonments.

XIII. Where the commanding officer of any military cantonment shall be desirous at any time of having a shop or shops for the sale of spirits, established within the limits of his cantonment, either with a view to prevent the soldiers from straying into the country

try in search of liquor, or to enable him to place the sale under proper regulations and restrictions; the collector of the district, on receiving an application for this purpose, is authorised and required to grant a special license for the establishment of a shop or shops as abovementioned; and the party receiving it, if the manufacturer of the spirit, shall be liable to the payment of the daily tax for the still or stills employed by him, as well as of the stamp duty on the license, in the same manner as he would have been liable to the payment of it, had he taken out a license for the manufacture and sale of spirituous liquors in any other situation. Should the commanding officer judge it advisable to grant separate licences for the manufacture and sale, the collector is authorized to grant a special license for the manufacture only; and a separate license for the retail sale, subject to the payment of such daily or monthly duty, as on consulting with the commanding officer, he may judge it expedient to impose. The commanding officer is to take such measures for the internal regulation of the cantonment, and for restricting the sale of spirits to proper limits, as he may think necessary and proper; it being at the option of the person holding a license to relinquish it on paying the tax due at the time, should he deem it advisable in consequence of such restrictions.

Sale of intoxicating drugs to be confined to principal cities, &c.

XIV. The sale of intoxicating drugs in the several zillahs *shall be confined to the principal cities, and to certain towns and villages, to be determined by the Board of Revenue, on the information which may be received by them from the collectors; and these officers are accordingly required to furnish the Board with the necessary information for this purpose, after taking the opinion of the magistrate as to the places of vend, and the number of shops to be established at each place. The cities, towns, and villages shall be divided into four classes according to their size and population, and the tax upon licenses for the sale of intoxicating drugs within such cities, towns, or villages, shall be levied according to the following rates:*

Towns and villages to be divided into classes, and to pay duty accordingly

In cities or capital towns of the first class,	1 *rupee per diem.*	
In towns or villages of the second class,	12 *annas*	*do.*
In ditto of the 3d class,	8 *ditto*	*do.*
In ditto of the 4th class,	4 *ditto*	*do.*

Power of altering the rates of tax reserved to the Governor General in Council.

XV. The Governor General in Council reserves to himself the power of increasing or reducing the rates of tax specified in the above section; and if in any city, town, or village, the collectors, from local circumstances, may deem it advisable to increase or reduce the tax specified, they are to state the circumstances with their reasons at large to the Board of Revenue, who will submit the proposition of the collectors, with their sentiments thereon, for the determination of the Governor General in Council. But in all cases in which an increase of the above rates may be sanctioned, the collector shall transmit an attested statement of the new rates, to the judge of the court of adawlut *within the jurisdiction of which they may be leviable; and until such statement shall have been furnished, the levying of the new rates is to be held unauthorized. The judge is to fix up a copy of the statement in his* cutcherree *for general information.*

Form of license for drugs.

XVI. The foregoing tax on licenses for the sale of intoxicating drugs shall be paid monthly; and the license shall, as nearly as circumstances may admit, be drawn out according to the following form.

"*Whereas by the authority of the Governor General in Council, I, A. B. collector of the* zillah *of* ——— *authorize C. D. to keep a shop for the sale of drugs in the city (town or village) of* ——— *in* ——— *for one year from the date hereof; it is required of him, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:*

1st. *That he pay to Government a monthly tax of* ——— *sicca rupees, to be paid at* ——— *on the last day of each month of the Fusely year.*

2dly. *That he confine his sale of drugs to the shop for which his license is granted; and on no account sell any drugs without the limits of the above city (town or village) or establish a second shop within such limits without taking out another license for the same.*

3dly.

3dly. *That he prevent, to the utmost of his power, all drunkenness, gaming, and disorder within his shop.*

4thly. *That he do not harbour thieves or riotous persons; but on the contrary give information to the nearest magistrate or police officer of any suspected persons who may resort to his shop.*

5thly. *That he do not receive any goods or wearing apparel, or other property in barter for drugs.*

6thly. *That he do not open his shop before sun-rise, nor keep it open after sun-set, and that he do not harbour any persons in it during the night.*

7thly. *That he will have constantly fixed up on the outer door of his shop, a sign or board, bearing an inscription to the following effect in the current language of the country:*

"LICENSED VENDER OF DRUGS."

Upon any breach of the above conditions, this license shall be considered forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess under any pretence whatever on the said C. D. on account of the said shop during the aforesaid period, beyond the tax required to be levied by the regulations, and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to all other regulations that relate to him.

"Given under my hand and seal, this ——— day of ———."

Persons receiving licenses to execute a counterpart engagement.

XVII. Persons receiving licenses according to the preceding section, are to execute a counterpart engagement of similar tenor and form; but the collectors are empowered to introduce any additions or variations which may be necessary from local circumstances, or which may be directed by the magistrates with a view to the better regulation of the police; provided, that such additions or variations shall be consistent with the general substance of the license, as prescribed in the foregoing section. The license above prescribed has reference to gunja-wallas, bun-garehs, *or other venders of* gunja, bang, *and other intoxicating drugs in shops kept for this purpose exclusively; but as the same form may not be applicable to* pussaries, bunneas, *or others, who sell different articles, as well as drugs, the collectors are to make such variations in the license to be granted to the latter as may appear necessary.*

What drugs are particularly intended to be taxed.

XVIII. The provisions contained in this regulation, are intended to extend generally to all intoxicating drugs, (with the exceptions hereafter noticed,) but particularly to the following, under whatever denomination they may be known in different parts of the country.

GANJA.
BANG or SUBZEE.
MAJOOM.
BAUKER.

Manufacture and vend of cherrus *and* muddut *prohibited, and declared punishable as a criminal offence.*

XIX. The following articles, viz. cherrus, *and* muddut *(or* koppah*), being of a most noxious quality, and the use of them being always highly prejudicial and dangerous to health, the collectors are prohibited from granting licenses for the manufacture or sale of them, which is hereby declared to be unlawful, and punishable as a criminal offence; and any person who shall be convicted before a* zillah *magistrate, of the manufacture or vend of them, in contempt of this prohibition, shall be liable to be committed for trial before the court of circuit, or to be punished by the magistrate under Section* 8, *Regulation VI.* 1803, *as may appear to him proper on due consideration of the circumstances of the case.*

All licenses to expire at the end of the year, whether issued at the commencement or otherwise.

XX. All licenses granted under this regulation shall be issued for one year only; or if not applied for at the commencement of the Fussily year, for the remaining part only of the current Fussily year, so that all licenses may determine at the end of such year; and any person who may be detected in manufacturing or selling spirituous liquors or drugs, after the expiration of the period for which his license may have been granted, without having obtained a new license for that purpose, shall for such unlicensed manufacture or sale, be subject to the prescribed penalties, in like manner as if he had not

Penalty for unlicensed sale.

taken out any license whatever. The same penalties will also be incurred, besides a forfeiture of the license, by the manufacture or sale of spirituous liquors or drugs within the term of a license, at any other place, or in any other shop, than the place and shop to which the vender is restricted by such license.

Collectors may accept security for payment of the tax for one month.

Tax to be levied daily in default of such security.

XXI. Should any person receiving a license for the manufacture and sale of spirituous liquors, be able to give responsible security for the punctual payment of the tax, at the end of every ten or fifteen days, or such other period as the collector may deem it advisable to fix, not exceeding the term of one month, such security shall be accepted, and the tax be collected accordingly; but in default of such security, the collector is to levy the daily tax as it may become due, and in the event of any failure in the payment of it, the officer employed to make the collections shall be considered authorized to declare the license forfeited, and to stop the further manufacture and sale, until a new license for the purpose shall be obtained.

XXII. The officers employed in the collection of the tax on spirituous liquors, are also [illegible] empowered to declare the forfeiture of the license, and to stop the manufacture [illegible] in all cases where persons, who may have given security under the preceding [illegible] shall fail in the payment of the tax at the stipulated period; and in the event of [illegible] process being necessary for the recovery of arrears from such persons, the [illegible] and the officers employed under them in the collection of the tax on spirituous liquors, are authorized to proceed against the defaulter and his surety, in the same manner as the collectors, tehsildars, *and other revenue officers are authorized to proceed against defaulting farmers and their sureties, under the provisions contained in Regulation XXVII. 1803, so far as the same are applicable, viz. by causing their arrest in the first instance, and their confinement in the jail of the court of* adawlut *of the* zillah, *if the arrears be not liquidated within ten days, as well as by the public sale of any property which they may be found to possess, should such sale be eventually necessary for the recovery of the arrear.*

Persons may relinquish their licenses.

XXIII. Any person wishing to relinquish his license during the period for which it may have been granted, shall be at liberty to do so, on payment of the tax due from him to the date of such relinquishment, according to the rates specified in his license.

Registers of licenses have to be kept.

XXIV. All licenses granted by the collectors for the manufacture and sale of spirituous liquors, or for the sale of intoxicating drugs, shall be issued in numerical order, and a regular register shall be kept of them, exhibiting their number, and the date of their issue, the name of the city, town, or village, in which the licensed stills and shops are kept, the names of the persons to whom the licenses are granted, the rates of such licenses, and the annual amount receivable for them, or the amount receivable for the remainder of the year in which they may have been granted, together with a column of reference to the books of record in the native languages, in which the licenses and cabooleats *(or counterpart agreements) are entered at length. At the end of each Fussily year, the collector is to transmit to the Board of Revenue a copy and abstract of the above register, with a statement shewing the amount received within the past year, and an explanation of any difference between the receipts and the amount payable according to the register. The collector is also to furnish the magistrate of the* zillah *with a list of all licenses granted within his jurisdiction at the commencement of the year, as well as of all licenses subsequently granted in the course of the year, and all other information which the magistrate may require to enable him and his officers to pay proper attention to the conduct of the venders, and to prevent any breach of those parts of their engagements, which are intended to provide for the better regulation of the police.*

Copy to be furnished to the Board of Revenue.

Magistrate to be furnished with a list of licenses.

Licenses for the manufacture or vend of liquors or drugs, to be written on stampt paper.

XXV. First. *All licenses which may be granted for the manufacture or vend of spirituous liquors, or intoxicating drugs, shall be written on stampt paper, of such size and dimensions as the Board of Revenue, with the sanction of the Governor General in Council, may determine; and the persons taking out such licenses, shall pay according to the following rates for the same, in addition to the established tax on the articles which they may be thereby authorized to manufacture or vend:*

Rates of the stamp duties.

Spirituous Liquors.

1st class—on stills paying	*5*	*rupees per diem,*		*rupees*	50
2d ditto	*ditto*	*4*	*0*	*ditto*	40
3d ditto	*ditto*	*2*	*8*	*ditto*	25
4th ditto	*ditto*	*1*	*4*	*ditto*	15
5th ditto	*ditto*	*0*	*12*	*ditto*	10
6th ditto	*ditto*	*0*	*6*	*ditto*	5

Intoxicating Drugs.

In cities or capital towns of the first class, rupees	10
In smaller towns or villages of the second class,	6
In ditto of the third ditto,	4
In ditto of the fourth ditto,	2

Inscription on the stamps.

Second. *The stamps shall have the following inscription on them, in the Persian language and character, and the Hindoostanee language and Nagree character:*

"*Abkaree Licenses.*"

Collectors to apply to the superintendent of the stamp office for paper, accounting for the same.

XXVI. The collectors shall apply to the superintendent of the stamp office for such quantity of stampt paper as they may occasionally require for the said licenses, and shall account for the quantity expended as often and in such manner as may be prescribed to them.

Penalty for collectors issuing licenses not written on stampt paper; and for persons vending or making liquors, or drugs without licenses written on stampt paper.

XXVII. If a collector, after having been furnished with the requisite supply of stampt paper in the first instance, shall issue, or permit to be issued, any licenses for the manufacture or vend of any intoxicating liquors or drugs, excepting on such stampt paper, he shall be liable to dismission from his office, and the person so manufacturing or vending such liquors or drugs without such license, written on stampt paper, shall be liable to all the penalties of persons manufacturing or vending spirituous liquors or intoxicating drugs without license.

Fine for making or vending intoxicating articles without a license.

XXVIII. Any person who may be convicted before the judge of the court of adawlut *of any* zillah, *of manufacturing or selling any intoxicating liquor, drug, or article, for the making or vending of which a license is required to be taken out from the collector of the revenue, without having previously obtained such license, shall be fined in a sum equal to three times the amount of the monthly assessment, at the nearest authorized place of vend, on the still with which the liquor may be made, if it be made with a still; or if it be liquor not made with a still, or a drug, or other article, on the liquor, drug, or article, for the period for which the illicit manufacture or vend of it may be proved to have been carried on.*

Punishment to be inflicted on offenders unable to pay the penalty.

XXIX. If a person convicted of the offences specified in the preceding section, shall omit or refuse to discharge the penalty which may be imposed on him, the judge is to commit him to close custody, and proceed to levy the penalty by issuing the same process against his property, as is prescribed for enforcing decrees of the court. If property belonging to the offender sufficient to make good the penalty, shall not be found, the judge is to commit him to the jail of the criminal court, and keep him to hard labour for one month, and then discharge him.

Informers to receive one moiety of the penalty levied from offenders convicted upon their information.

Informer liable to pay costs and damages for groundless and malicious information.

XXX. If any person against whom information may be lodged for making or vending without a proper license, intoxicating liquors, drugs, or articles, for the manufacture or sale of which a license is required to be previously taken out, shall be convicted of the offence to the satisfaction of the judge of the court of adawlut, *the informer shall be entitled to one-half of the penalty which may be levied from the offender. On the contrary, if the information shall appear to the judge groundless and malicious, he shall compel the informer to pay all charges that may have been incurred by the person informed against, with such damages as the court may think it proper to award against him upon a consideration of the circumstances of the case.*

Process by which collectors may apprehend

XXXI. To expedite the apprehension and punishment of persons guilty of the offences specified in Section 28, the collector, upon receiving information of any person having

persons charged with the offences specified in Section 28.

ing made or sold intoxicating liquors, drugs, or other articles, for the manufacturing or vending of which a license is required to be takenout, is empowered to depute a peon, *or two* peons, *if he shall deem one insufficient, to apprehend such person. Each* peon *shall receive two annas per day as subsistence money, for the number of days which the collector, upon a consideration of the distance, may judge necessary for the apprehension of the offender, and bringing him before the judge of the* zillah, *and the collector shall endorse the number of days which he may so allow upon the writing. If the offender shall be convicted, he is to be charged with the subsistence money of the* peon or peons, *in addition to the penalty which may be imposed upon him; but if he shall be acquitted, it shall be paid by Government. If the collector shall not deem it expedient to apprehend the offender in the mode above authorized, he is empowered to direct the officer who may be entrusted with the collection of the tax on intoxicating articles, at the place, or in the district, where the offender may be or reside, to apprehend and deliver him into the custody of the* tehsildar *or other police officer of the jurisdiction, or to apply to such police officer to apprehend him.*

Process to be observed by officers appointed to make the collections of the abkaree mohaul *in apprehending offenders.*

XXXII. The officers appointed to collect the tax upon intoxicating liquors, drugs, or other articles, on receiving information of any person having made or sold any such articles for the manufacture or vend of which a license is required to be previously taken out, are empowered to apprehend such person themselves, and convey him to the tehsildar *or other police officer of the jurisdiction, or to apply to such officer, by a writing under their seal and signature, to take him into custody. In cases where the collecting officers above mentioned may themselves apprehend the person informed against, they are not to detain him in custody longer than may be necessary to convey him to the police officer.*

Tehsildars, &c. *how to proceed upon offenders being committed to their custody under this section.*

XXXIII. The tehsildars *and other police officers are required to apprehend any person who may be charged with, or guilty of, the offences specified in Section 28, whether a requisition for that purpose shall be made to them in writing by the officer appointed to collect the tax, or not; and to forward the offender to the judge within twenty-four hours after his apprehension. If the person so apprehended shall offer to the police officer good security to appear before the judge, and answer to the charge by a specific day, to be fixed by the police officer upon a calculation of the time necessary for enabling the offender to repair to the place at which the court may be established, he is authorized to discharge him. If the offender shall not appear by the limited time, the surety shall pay the amount of the penalty, which the judge, upon the information and evidence that may be submitted to him by the collector, may award against the offender. If the surety shall abscond, or not have the means of paying the penalty, the police officer shall be responsible for the amount.*

Process against the offenders to be carried on by the vakeel *of Government.*

XXXIV. For the more expeditious trial of persons charged with the offences specified in Section 28, upon any such person being brought before the judge, the collector is to order the vakeel *of Government to exibit the information and proofs against him; and the judge shall, without delay, make a summary inquiry into the matter, and pass such decision as may appear to him equitable. The judge is to levy the amount of all sums which he may award against such offenders, in the mode prescribed in Section 29, and in the event of the offender omitting or refusing, or being unable to discharge the amount, he is to proceed against him in the manner therein directed.*

For checking the immoderate use of spirituous liquors, &c.

XXXV. With a view to check the immoderate use of spirituous liquors by enhancing the price to the consumer, as well as to give the magistrates a more immediate and efficient control over the conduct of the venders, and to render the tax as much as possible conducive to the general purposes of police, the following further provisions are prescribed.

Board of Revenue to introduce the highest rates of duty.

XXXVI. It shall be the duty of the Board of Revenue, in fixing the daily tax on stills, to introduce the highest rates of tax of those specified in Sections 6. and 25, which can be levied, without giving rise to the clandestine manufacture and vend of the articles liable to the tax, and without its operating as a virtual prohibition of the use of them. That the Board may proceed with the fullest information on the subject, the collectors are required to consult the magistrates on the rates which should be fixed within their respective jurisdictions, and to transmit the opinion of the magistrates, with their own reports,

reports, to the Board of Revenue, accompanied by a comparative statement of the proposed rates, and those at which the existing licenses have been granted. On receipt of such reports, the Board of Revenue are to fix the rates of tax at which licenses are to be granted for the ensuing year, according to the principles above prescribed, and are to require similar reports, and to proceed in the same manner, annually, that the tax may be progressively augmented, under the provisions contained in clause fourth, Section 6, so as to render it an effectual check on the immoderate use of spirits throughout the country.

Mode to be adopted in determining the rates.

XXXVII. The working of stills for the manufacture of spirituous liquors within the cities, principal towns, and other populous places, being considered a public nuisance, such stills occasioning a great degree of filth, and an accumulation of putrid substances, highly prejudicial to the health of the inhabitants, no license shall be granted for working a still in any of the cities, or in any of the principal towns, or other populous places; and the magistrates are hereby required to prevent any still from being worked in such cities, towns, or places. Whenever it may be necessary to remove any still under this general provision, the collector is required, in concert with the magistrate, to fix on a proper situation for establishing the still, without the limits of the city or town, and at such a distance as to prevent the inhabitants from experiencing any inconvenience from it. The licenses granted in such cases shall require the manufacturer to work his still at the places so determined upon, with permission to have a shop for selling the produce of it within the city or town.

No stills to be established within a city or principal town.

XXXVIII. No person shall be allowed to open a shop for the sale of spirituous liquors, who shall not have taken out a license for the manufacture; the object of this provision being to prevent any separate license for the retail sale, and to confine the sale entirely to the manufacturer. It is also further provided, that one shop only for the retail sale, shall be allowed for each still, each license being considered to authorize the establishment of one still only, as particularly expressed therein, with one shop for the retail sale of the produce thereof.

One license to be granted for the manufacture and vend of spirituous liquors, and only one shop to be allowed for each still.

XXXIX. It shall be the particular care of the magistrate, as well as of the collector, to prevent any unlicensed stills from being established, and to destroy any such stills when discovered; as well as to suppress all unlicensed shops, and to proceed against all persons manufacturing or selling spirituous liquors, or intoxicating drugs without a license, for the purpose of enforcing the penalties prescribed by the regulations for such illegal practices. The magistrates shall also require their police officers to apprehend all persons so offending, whether they may receive an application for this purpose from the collector, or the officers appointed to collect the tax, or otherwise; and any person so apprehended shall be proceeded against in the manner directed in Section 33. The authority granted to the collectors, and to their officers, to apprehend unlicensed dealers in the first instance, under Sections 31. and 32, shall at the same time be considered equally valid.

For preventing the establishment of unlicensed stills.

XL. The magistrates shall also require their police officers at all times to exercise a vigilant attention over the conduct of the licensed venders of spirits, and to report every instance which may come to their knowledge of any deviation from the regulations prescribed for the guidance of the said licensed venders, or of any breach of the conditions of their engagement, that for all such misdemeanors they may be proceeded against and punished in the manner which the regulations direct.

Police officers to report misconduct of licensed venders.

XLI. It is further provided, that any person holding a license, who shall be guilty of a breach of the conditions thereof, or of any other act of misconduct, (such act not being of a nature to warrant his commitment for trial before the court of circuit,) shall be liable, on proof of the offence before the magistrate, in addition to the forfeiture of his license, to be confined in the criminal jail, and kept to hard labour for a period not exceeding six months or to be confined in the civil jail, according to the nature and circumstances of the offence.

Further punishment for a breach of the conditions of the license, or other misconduct.

XLII. But in all cases where it shall appear that a person holding a license has been guilty of a more serious offence, such as the crime of harbouring thieves and robbers,

Licensed venders to be committed for trial before

the court of circuit for serious offences.

of connecting himself with them, of receiving stolen goods, or any other crime for which a specific punishment is prescribed by law, it shall be the duty of the magistrate to commit the offender to take his trial before the court of circuit, and otherwise to proceed against him in the manner provided by the regulations.

Further punishment for the illicit manufacture or vend of spirituous liquors.

XLIII. In addition to the penalties for the unlicensed sale or manufacture of spirituous liquors prescribed by this regulation, it is hereby further provided, that any person convicted of the illicit manufacture or vend of these articles, shall be liable to be committed to the jail of the criminal court, and to be kept to hard labour for any period not exceeding six months.

No tax to be at present raised on the juice of the taur, or kujoor *trees.*

Collectors to report whenever such tax may become necessary.

XLIV. No tax shall be at present imposed on the juice of the taur or kujoor *trees, either in a fermented or unfermented state; as the consumption of these articles is not supposed to be of sufficient extent to render them an object of taxation; but where a collector shall be of opinion that the consumption is become sufficiently great as to warrant the measure, he shall submit his opinion to the Board of Revenue, with regard to a tax being imposed on those articles.*

Collectors allowed a commission on the abkaree *collection.*

XLV. As a compensation to the collectors for the additional duties prescribed to them, relating to the abkaree *collections, and as an encouragement to the diligent and active discharge of this trust, it is hereby provided, that from the ensuing Fussily year, a commission of five per cent. on the first* 50,000 *rupees realized by them after deducting charges, and of two and a half per cent. on the remainder of their net collections on account of the* abkaree *or tax on spirituous liquors and intoxicating drugs, shall be allowed to the collectors at the end of each year of account, the amount to be drawn for by the collector as soon as the annual accounts of the collections shall have been submitted to the Governor General in Council, and have received his sanction. Should any collector be removed from his office during the year, he shall be entitled to receive his proportion of commission on the net collections realized by him to the date of his removal, the amount of which is to be paid to him at the end of the year as above directed.*

A. D. 1806. REGULATION XX*.

A REGULATION *for modifying the existing Rules respecting the Establishment of Shops for the Manufacture and Sale of spirituous Liquors in the vicinity of the Military Cantonments, at which Europeans are quartered.*—PASSED *by the Governor General in Council, on the* 23*d October* 1806; *corresponding with the* 8*th Kautic* 1213 *Bengal era; the* 26*th Assin* 1214 *Fussily; the* 8*th Kautic* 1214 *Willaity; the* 11*th Assin* 1863 *Sumbut; and the* 10*th Shabaan* 1221 *Higeree.*

Preamble.

WHEREAS *it is provided by Section* 16, *Regulation XXXIV.* 1793, *by Section* 34, *Regulation VI.* 1800, *and by Section* 12, *Regulation XL.* 1803, *that shops for the manufacture and sale of spirituous liquors shall not be established within two* coss *of any of the military cantonments, in which European troops are quartered; And whereas the facility still experienced at certain stations in obtaining spirituous liquors renders it essential, that the shops for the manufacture and sale of that commodity should be removed to a greater distance from such cantonments; the following rules have been enacted, to be in force from the date of their promulgation, in all the provinces subject to the immediate government of the presidency of Fort William.*

Section 16, *Regulation XXXIV.* 1793, *Section* 34, *Regulation VI.* 1800, *and Section* 12, *Regulation XL.* 1803, *rescinded.*

II. Such parts of the rules contained in Section 16, *Regulation XXXIV.* 1793, *Section* 34, *Regulation VI.* 1800, *and in Section* 12, *Regulation XL.* 1803, *as direct that shops for the manufacture and sale of spirituous liquors shall not be established within two* coss *of any of the military cantonments, at which European troops are quartered, are hereby rescinded.*

Collectors to consult the officer commanding the troops, in issuing licenses for the sale of spirituous liquors.

III. Previously to issuing any licenses at the commencement of the Bengal and Fussily year, for the manufacture and sale of spirituous liquors, in the vicinity of any of the military cantonments, at which European troops are quartered, the collector shall communicate with the officer commanding the troops, regarding the distance from the cantonments, to which it may appear to be advisable to extend the prohibition against the sale of spirits, and if no substantial objection shall occur to the distance which may be proposed to be established for that purpose by the commanding officer, the collector shall be guided by such recommendation in issuing the annual licences for the manufacture and sale of spirits: Provided however, that if the collector shall be of opinion, that the distance proposed by the commanding officer is unnecessarily great, or that it is calculated materially to injure the public revenue derived from the duties levied on the sale of spirits, or that it is otherwise liable to objections; the collector shall represent the circumstances of the case to the Board of Revenue, who shall forward the collector's report, with their opinion on the subject, to the Governor General in Council for his consideration and orders.

Objections to be noticed to Government through the Board of Revenue.

In what cases licenses shall be liable to be withdrawn.

IV. It may be expected from the operation of the foregoing rule, that the shops for the manufacture and sale of spirits, will be removed generally to such a distance from the military cantonments, as shall preclude the inconvenience hitherto experienced from the establishment of such shops in the vicinity of those stations. If, however, it shall appear to the Governor General in Council, either from the representations of the commanding

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

officer,

officer, or from any other source of information, after the annual issue of licenses, that any shops have been established, which, from their situation with respect to any of the military cantonments, are injurious to the European troops quartered at such cantonments, the Governor General in Council will order such licenses to be withdrawn, and the manufacture and sale of spirits at those places to be discontinued.

Board of Revenue to reconsider the rates of duty, at present levied on the manufacture and sale of spirituous liquors, in the vicinity of the military cantonments.

V. With the view likewise of further restraining the consumption of spirituous liquors, by enhancing the price of the commodity, it shall be the duty of the Board of Revenue, to reconsider the rates of duty at present levied on the manufacture and sale of spirituous liquors, in the cities and towns, situated in any degree near to any of the military cantonments, and in those cases in which it may appear to the Board of Revenue to be advisable, with a view to the attainment of the object above stated, that the rates of duty should be increased, to recommend the adoption of that measure to the Governor General in Council, conformably to the provision made for that purpose, in Section 3, *Regulation VI.* 1800, *and in Section* 15, *Regulation XL.* 1803.

A. D. 1808. REGULATION I*.

A REGULATION *for commuting the Tax at present levied on Taur, Kajoor, and Nareeal Trees, in the Provinces of Behar and Benares, to a Tax on the Sale of the Taury, or Juice extracted from those Trees, whether in a fermented or unfermented State.*—PASSED *by the Governor General in Council, on the* 18*th March* 1808; *corresponding with the* 7*th Chyte* 1214 *Bengal era; the* 6*th Chyte* 1215 *Fussily; the* 7*th Chyte* 1215 *Willaity; the* 6*th Chyte* 1865 *Sumbut; and the* 19*th Mohurrum* 1223 *Higeree.*

Preamble.

WHEREAS *Section* 11, *Regulation VI.* 1800, *established rules for levying a duty on the juice of the* taur, kajoor, *and* nareeal *trees, when sold in a fermented state, or when sold in an unfermented state, by any other persons than the* pausees *or extractors of* taury: *And whereas in consequence of the rapid fermentation of the* taury *when extracted from the trees, it has been found impracticable to distinguish with precision between the sale of the liquor in a fermented and unfermented state, so as to prevent the sale of it in the former state without the regular license required to be taken out by all persons vending* taury *in a fermented state; And whereas great inconvenience has been experienced in respect to the police of the country, in the provinces of Behar and Benares, from the sale of* taury *in a fermented state, by the* pausees *or extractors not paying the license duties: And whereas it has been ascertained, that in the above provinces* taury *in an unfermented state is little used, and that consequently no material inconvenience can be experienced by the inhabitants from subjecting the sale of it in every state to the payment of the license duty prescribed by Section* 11, *Regulation VI.* 1800, *for the sale of* taury *in a fermented state: And whereas it has been judged proper, in subjecting the sale of that article in all states to the payment of a license duty, to exempt the* pausees *from the payment of the tax prescribed by Sections* 12. *and* 13, *Regulation XXXIV.* 1793; *the Governor General in Council has been pleased to enact the following rules, to be in force in the provinces of Behar and Benares, from the commencement of the Fussily year* 1216, *corresponding with the* 5*th September* 1808; *the* 22*d Bhadoon* 1215 *Bengal era; the* 22*d Bhadoon* 1215 *Willaity; the* 1*st Assin* 1865 *Sumbut; and the* 13*th Rajeeb* 1223 *Higeree.*

Sections 12. *and* 13, *Regulation XXXIV.* 1793, *and Section* 11, *Regulation VI.* 1800, *rescinded in part in Behar and Benares.*

II. Sections 12. *and* 13, *Regulation XXXIV.* 1793. *and Sect.* 11. *Regulation VI.* 1800, *as far as this latter section exempts the extractor of* taury *from the payment of a license duty on the sale of the liquor in an unfermented state, are hereby rescinded in the provinces of Behar and Benares.*

All taury *sold, whether in a fermented or unfermented state, subjected to payment of a duty.*

III. All taury *sold, whether in a fermented state or unfermented state, shall be subjected to the payment of a duty at the rates established by Section* 11, *Regulation VI.* 1800, *upon the sale of* taury *in a fermented state; and all persons who may be desirous of vending* taury *in any state, are to take out a license for the purpose, in the same manner as is directed for the sale of spirituous liquors.*

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

In what cases Regulation VI. 1800, is applicable to taury *sold.*

IV. The several provisions contained in Regulation VI. 1800, *respecting the sale of spirituous liquors, are hereby declared applicable, with an exception to the rate of duty, to* taury, *whenever the same may be sold in any state, whether fermented or unfermented.*

What rates of duty are to be levied. Such rate may be increased, with the sanction of Government.

V. The rates of duty to be levied from the venders of taury, *and the stamp duties for the licenses, shall be the same as those specified in Section* 11, *Regulation VI.* 1800. *But the Board of Revenue shall be competent, with the sanction of the Governor General in Council, to increasethe rates, whenever it may appear to them, from the reports of the collectors, or of the magistrates, that the present rates are too low.*

Sections 12. *and* 13, *Regulation XXXIV.* 1793, *and Section* 11, *Regulation VI.* 1800, *still in force in Bengal and Orissa, including Cuttack.*

VI. The rules prescribed in Sections 12 *and* 13, *Regulation XXXIV.* 1793, *and in Section* 11, *Regulation VI.* 1800, *shall still remain in force within the provinces of Bengal and Orissa, including Cuttack.*

A. D. 1808. REGULATION III*.

A REGULATION *for restricting and regulating the Retail of Taury in the ceded and conquered Provinces and Bundlecund.*—PASSED *by the Governor General in Council, on the* 13*th May* 1808; *corresponding with the* 1*st Jeyte* 1215 *Bengal era; the* 3*d Jeyte* 1215 *Fussily; the* 1*st Jeyte* 1215 *Willaity; the* 3*d Jeyte* 1865 *Sumbut; the* 16*th Rubbee-ul-Awul* 1223 *Higeree.*

Preamble.

AT *the original introduction of the* abkaree *tax into the ceded provinces by Regulation XL.* 1803, *(subsequently extended to the conquered provinces and Bundlecund by Regulation VIII.* 1805,*) it was not deemed expedient to impose any tax on the juice of the* taur *or* kujoor *trees, as the consumption of those articles was not supposed to be of sufficient extent to render them an object of taxation; and the collectors were directed, whenever they should be of opinion that the consumption had become sufficiently great to warrant the measure, to submit their opinion to the Board of Revenue with regard to a tax being imposed on those articles. The reasons for this temporary exemption no longer existing, the Governor General in Council has been pleased to resolve, that a tax be now imposed on the sale of* taury *in the ceded and conquered provinces and Bundlecund, and to enact the following rules, to be in force from their promulgation in those provinces respectively.*

Licenses to be granted for the retail of taury, *under the same provisions as for the sale of spirituous liquors.*

II. The several provisions contained in Regulation XL. 1803, *and all subsequent regulations respecting the sale of spirituous liquors, are hereby declared applicable (with an exception of the rate of duty) to* toddy *or* taury, *viz. the juice of the* taur, kujoor, *or* nareeal *trees when retailed in shops, or other places of vend, whether in a fermented state or otherwise, and all persons whether* pausees *or others, who may be desirous of retailing* taury, *are to take out licenses for the purpose, in like manner as is directed for the sale of spirituous liquors.*

The licenses to be on stampt paper.
Form of the license.

III. The licenses to be granted for the retail of taury, *shall be written on stampt paper, and shall bear an inscription in the Persian language and character, and in the Hindoostanee language and Nagree character, of "* taury *licenses," and in other respects shall be drawn out agreeably to Section* 10, *Regulation XL.* 1803, *as far as the form prescribed therein may be applicable.*

Rates of tax and of stamp duty.
Provisions for varying the rate of tax.

IV. The following tax and stamp duty are hereby imposed on licenses for the retail of taury, *provided that, if by reason of the greater or less produce of* taury *at different seasons of the year, it should be found necessary to vary the rate of tax according to the season, the following shall be considered the medium rates; and the license and counterpart engagement shall specify the several rates of tax to be paid for each month throughout the year.*

TAX.

In cities and capital towns of the first class,	1 *Rupee.*
In towns or villages of the second class,	12 *Annas.*
In towns or villages of the third class,	8 *Annas.*
In towns or villages of the fourth class,	4 *Annas.*

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

STAMP DUTY.

On shops paying 1 *Rupee per diem,* ..... 10 *Rupees.*
On shops paying 12 *Annas per diem,* ..... 6 *Rupees.*
On shops paying 8 *Annas per diem,* ..... 4 *Rupees.*
On shops paying 4 *Annas per diem,* ..... 2 *Rupees.*

How the stamp paper for licenses is to be applied for and issued.

V. The taury *licenses shall be written on paper of the same size and dimensions as that which may have been determined on by the Board of Revenue, with the sanction of the Governor General in Council, under Section* 25, *Regulation XL.* 1803. *The superintendent of stamps is to prepare as soon as possible the necessary stamps for those licenses, and they are to be applied for and issued under the provisions contained in Section* 26. *of the same regulation.*

A. D. 1811. REGULATION V*.

A REGULATION *for establishing a Duty on the Manufacture and Vend of Liquor denominated Putchwye, and for making certain Alterations in Regulations VII.* 1797; *VI.* 1800; *and XL.* 1803.—PASSED *by the Vice-President in Council, on the* 28*th May* 1811; *corresponding with the* 16*th Jeyte* 1218 *Bengal era; the* 20*th Jeyte* 1218 *Fussily; the* 17*th Jeyte* 1218 *Willaity; the* 6*th Jeyte* 1868 *Sumbut; and the* 5*th Jumudi-ul-Awul* 1226 *Higeree.*

Preamble.

WHEREAS *by the regulations already enacted, it is provided, that a tax shall be levied on the manufacture and sale of spirituous liquors,* tauree, *and intoxicating drugs, and whereas doubts have been entertained whether those regulations are to be considered applicable to the liquor denominated* putchwye; *and whereas it has been deemed advisable to modify the provision contained in Sections* 4, *Regulation VII.* 1797; *Section* 3, *Regulation VI.* 1800; *and clause fourth, Section* 6, *and Section* 15, *Regulation XL.* 1803; *the following rules have been passed, to be in force from the period of their promulgation throughout the territories immediately dependant on the presidency of Fort William.*

The manufacture and vend of putchwye *prohibited, except in virtue of licenses, and on the payment of a daily tax.*

II. *The manufacture and vend of the liquor ordinarily denominated* putchwye *are hereby prohibited, except in virtue of licenses from the collectors, and under engagements from the individuals receiving them to pay a specific daily tax for that privilege.*

Ordinary rates of tax.

III. First. *The daily tax on the manufacture and sale of* putchwye, *is hereby fixed in ordinary cases, as follows:—*

In cities and towns of the 1*st class, rupees* 2 *per day.*
In towns or villages of the 2*d class, rupee* 1 *ditto.*
In ditto ditto of the 3*d class, annas* 8 *ditto.*
In ditto ditto of the 4*th class, annas* 4 *ditto.*

Board of Revenue and Board of Commissioners, empowered to enhance the duty to a certain extent.

Second. *Should the Board of Revenue or Board of Commissioners however be of opinion, that the rates of duty specified in the preceding clause, may in any instances be enhanced without inconvenience, they are hereby empowered to order such enhancement, not exceeding however the following rates:—*

In cities and towns of the 1*st class, rupees* 4 *per day.*
In towns or villages of the 2*d class, rupees* 3 *ditto.*
In ditto ditto of the 3*d class, rupees* 2 *ditto.*
In ditto ditto of the 4*th class, rupee* 1 *ditto.*

What rules applicable to the sale and manufacture of putchwye *under this regulation.*

IV. *The general rules established regarding the forms of licenses and engagements for the sale and manufacture of spirituous liquors, the places of vend, the mode of collecting the duty, the process for the recovery of arrears, and the penalties leviable for the illicit manufacture or sale, shall be considered applicable to the manufacture and vend of* putchwye, *with exception however of the provisions respecting the stills, which are of course not applicable to a liquor prepared only by fermentation.*

The rules which prescribe that the sanction of Government shall be obtained for enhancing the rates of duty on spiritu-

V. *Such parts of the regulations at present in force, as prescribe that the sanction of Government shall be obtained previously to any enhancement of the rates of duty on spirituous*

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

ous liquors, &c. rescinded, and Board of Revenue and Board of Commissioners empowered to enhance those rates to a certain extent.

spirituous liquors, and intoxicating drugs, are hereby rescinded. Should the Board of Revenue or Board of Commissioners, be at any time of opinion, that the rates of duty hitherto established on those articles can be enhanced without inconvenience, those Boards are empowered to order such enhancement, not exceeding however the following rates :—

Spirituous Liquors.

In cities and towns	*of the*	*1st class, rupees*	*10 per day.*
In towns or villages	*of the*	*2d class, rupees*	*8 ditto.*
In ditto ditto	*of the*	*3d class, rupees*	*6 ditto.*
In ditto ditto	*of the*	*4th class, rupees*	*4 ditto.*

Intoxicating Drugs.

In cities and towns	*of the*	*1st class, rupees*	*4 per day.*
In towns or villages	*of the*	*2d class, rupees*	*3 ditto.*
In ditto ditto	*of the*	*3d class, rupees*	*2 ditto.*
In ditto ditto	*of the*	*4th class, rupee*	*1 ditto.*

A. D. 1812. REGULATION XIII*.

A REGULATION *for establishing a Duty on the Issue of Licenses for the Sale or Manufacture of Spirituous Liquors, intoxicating Drugs, Tauree, and Putchwye.*—PASSED *by the Governor General in Council, on the* 25*th July* 1812; *corresponding with the* 11*th Sawun* 1219 *Bengal era; the* 1*st Sawun* 1219 *Fussily; the* 12*th Sawun* 1219 *Willaity; the* 1*st Sawun* 1869 *Sumbut; and the* 15*th Rajeeb* 1227 *Higeree.*

Preamble.

WHEREAS *previously to the enactment of Regulation VII.* 1809, *licenses were issued for the sale and manufacture of spirituous liquors and intoxicating drugs on stampt paper, subject to a duty at different rates: and whereas material inconvenience is at present experienced from the practice of obtaining licenses, and of relinquishing them after the expiration of only a short period of time, the following rules have been enacted, to be in force throughout the provinces immediately depending on the presidency of Fort William from the commencement of the ensuing Fussily, Willaity, and Bengal year respectively.*

The rules respecting the issue of licenses or the manufacture and sale of spirituous liquors, drugs, and tauree, *and* putchwye *to remain in force, until the expiration of the present Fussily, Willaity, and Bengal year.*

II. First. *The rules established respecting the issue of licenses for the manufacture and sale of spirituous liquors, and for the vend of intoxicating drugs,* tauree, *and* putchwye, *shall remain in force until the expiration of the present Fussily, Willaity, and Bengal year, in the districts and places in which those æras respectively are current.*

On the expiration of the above periods, persons, desirous of taking out licenses, to pay, in addition to the daily tax, to which they may be subject, a sum equal to the amount of such daily tax for the period of ten days.

Second. *On the expiration of the current Fussily, Willaity, and Bengal year respectively, persons, who may be desirous of taking out licenses for the manufacture or sale of spirituous liquors, or for the vend of intoxicating drugs,* tauree, *or* putchwye, *shall pay, in addition to the daily tax, to which they may be subject, according to the rates established under the provisions of the existing regulations, a sum equal to the amount of such daily tax for the period of ten days.*

Collectors not to issue licenses, until the duty established by this regulation shall be actually paid into the public treasury.

Third. *No licenses shall be issued by the collectors, until the duty established by the preceding clause, shall have been actually paid on account of Government into the public treasury.*

* The whole of this regulation is rescinded by Section 2, Regulation X. 1813.

A. D. 1813. REGULATION X.

A REGULATION *for reducing to one Regulation, with Alterations and Amendments, the Regulations at present in Force respecting the Manufacture and Sale of spirituous Liquors, intoxicating Drugs, Tauree, and Putchwye.*—PASSED *by the Governor General in Council, on the* 21*st August* 1813; *corresponding with the* 7*th Bhadoon* 1220 *Bengal era; the* 9*th Bhadoon* 1220 *Fussily; the* 8*th Bhadoon* 1220 *Willaity; the* 10*th Bhadoon* 1870 *Sumbut; and the* 23*d Sawun* 1228 *Higeree.*

Preamble.

WHEREAS it has been deemed advisable, with a view to the more effectual prevention of the unauthorized manufacture and sale of spirituous liquors distilled according to the country process, that distilleries should be established at or near to, each of the cities or towns at which the collectors of the land revenue reside, and eventually at other places; to be conducted under the immediate control of the collectors or other officers invested with the charge of the *abkaree mohaul*; and whereas it is necessary to provide for the collection of the established duties on spirituous liquors distilled according to the European process at places situated at a distance from Calcutta; and whereas it will tend to the public convenience to reduce the whole of the regulations at present in force with respect to that branch of the public revenue, and respecting likewise the duties on intoxicating drugs, *tauree*, and *putchwye*, to one regulation, with alterations and amendments; the following rules have been passed, to be in force from the commencement of the ensuing Fussily, Willaity, and Bengal years, in the different districts in which those eras are respectively current.

Regulations rescinded.

II. Regulations XXXIV. and LI. of 1793; Regulation I. of 1794; Regulation XLVII. of 1795; Section 4, Regulation VII. of 1797; Regulation VI. of 1800; Sections 22, 23, 24, and 25, of Regulation II. of 1802; Regulation XL. of 1803; Section 26, Regulation VIII. of 1805; Regulation XX. of 1806; Regulations I. and III. of 1808; Regulation V. of 1811; and Regulation XIII. of 1812, are hereby rescinded.

A sufficient spot of ground to be enclosed in or near every town where a collector or assistant collector is stationed, to be denominated the *sudder* distillery of the district.

III. *First.* In or near every city and town, at which a collector or assistant collector (as at Chittra and Bancoorah) of the land revenue is or may be stationed, a sufficient spot of ground shall be enclosed, either by a wall or other fence, according as the Board of Revenue or Board of Commissioners may direct, to be denominated the *sudder* distillery of the district, in which it may be established.

Distance within which no stills may be constructed.

Second. No stills shall be constructed, kept, or worked within four *coss* of any of the distilleries above described, or of the boundary of the city or town in or near which they may be established, except within the circumference of the said distilleries or enclosure; and no person shall be permitted to introduce within those limits, spirits manufactured at any other place.

How the rate of duty is to be fixed on the produce of the distilleries.

Third. The rate of duty to be levied on the produce of the above mentioned distilleries respectively, shall be fixed by the Board of Revenue and Board of Commissioners, according as they may be established within the districts subject to the authority of those Boards, at or before the commencement of each current Bengal, Fussily, and Willaity years.

By whom the duty shall be paid and what each gallon shall weigh.

Fourth. The duty shall be paid (agreeably to the rate per gallon, which may be established) under the preceding clause, in the several districts respectively, by the vender or other

other person by whom it may be removed from the distillery; and each gallon shall weigh 304 sicca weight.

No liquor to be removed from the distilleries, except under a pass from the collector or assistant collector.

Fifth. No liquor shall be allowed to be removed from any of the said distilleries, but under a pass from the collector or assistant collector.

Designation of the person under whom the *sudder* distillery shall be placed, and what accounts he is to keep.

IV. Each *sudder* distillery shall be placed under the immediate charge of a native superintendent, who shall be denominated *darogah* of the *sudder* distillery of the district in which it may be established, who shall keep an account of the quantity and strength of the spirits manufactured in the distillery, and who shall be responsible to the collector or assistant collector, that no liquor be removed from the distillery without a regular pass.

The collector or assistant collector to adjust with the venders, the number of gallons which they may respectively receive each day from the distillery, and the duty on the quantity so fixed.

V. On granting licenses, agreeably to form (No. 1.) annexed to this regulation, for the sale of spirits manufactured in a *sudder* distillery, the collector or assistant collector shall adjust with the venders, the number of gallons which they shall respectively receive each day from the distillery, and the duty on the quantity so fixed, according to the rate previously settled by the Board of Revenue or Board of Commissioners under clause third, Section 3. of the present regulation; and monthly passes shall be issued to the venders accordingly.

What kind of pass to be granted to each licensed vender every month.

VI. A pass, prepared agreeably to the form (No. 2) annexed to this regulation, shall be granted every month to each licensed vender, specifying the name of the vender, the number and situation of his shop, and the quantity of spirits to be passed daily; and the *darogah* of the distillery shall certify daily on the back of each pass, the quantity of spirits issued from the distillery, and likewise the hour at which the liquor may have been removed.

Extra passes to be granted for any additional quantity of spirits obtained from a *sudder* distillery.

VII. Persons licensed to retail spirits, being the produce of a *sudder* distillery, who may be desirous of obtaining from such distillery a quantity of spirits exceeding the number of gallons specified in their monthly passes, shall upon payment of the established rate of duty on such additional quantity, be furnished by the collector or assistant collector with an extra pass, to be prepared agreeably to the form (No. 3) annexed to this regulation.

No spirits to be removed from any *sudder* distillery, the strength of which may exceed 25 per cent. below London proof.

VIII. It is to be clearly understood, that no spirits shall be removed from any *sudder* distillery, the strength of which may exceed twenty-five per cent. below London proof. If the process observed in the manufacture shall produce spirits exceeding that standard, they shall be reduced to that strength previously to their removal from the distillery.

Penalties on persons who may be discovered in any attempts to evade the rules prescribed by this regulation.

IX. All persons, who may be discovered in any attempts to evade the rules prescribed by this regulation for the management of *sudder* distilleries, either by the establishment of stills within the prohibited limits; by the introduction of spirits manufactured at other places, or by attempts to convey spirits from the distillery, without a proper pass from the collector or assistant collector, or without the attestation of the superintendent; or exceeding the quantity specified in any such pass; shall on conviction, be subject to the penalties hereinafter prescribed by Section 22. of this regulation.

Register of passes to be kept by the collector or assistant collector, and the venders to return their passes when no longer in force.

X. A register of all passes which may be issued, shall be kept by the collector or assistant collector, and the passes shall be returned by the venders at the expiration of the period for which they have been granted, and when they are no longer in force.

In large cities and principal towns, the Board of Revenue and Board of Commissioners authorized to sanction the establishment of two distilleries, but not more. The Board of Revenue and Board of Commissioners may likewise authorize the establishment of distilleries, at any of the other large towns in the interior of the different districts, on the footing of the *sudder* distilleries.

XI. For the convenience of venders residing in large cities and principal towns, the Board of Revenue and Board of Commissioners are hereby authorized to sanction the establishment of two distilleries, but not more, for the supply of each of such cities and towns. In cases, likewise, in which those Boards may be of opinion, that distilleries can be advantageously and conveniently established at any of the other large towns, in the interior of the different districts, on the footing of the *sudder* distilleries, they are hereby empowered to have recourse to that measure; being careful, however, not to sanction them except in cases in which they can be vigilantly controlled by the collectors or assistant collectors.

XII. It shall be the duty of the Board of Revenue and Board of Commissioners to furnish the collectors or assistant collectors, subject to their authority respectively, with such instructions as they may deem best calculated for the internal control of the distilleries, especially with a view of preventing the admixture of noxious drugs with the spirits; of

of encouraging the introduction of an improved method of distillation, and the use of the best materials, and of preventing the illicit removal of spirits.

The Boards to furnish the collectors with instructions for the internal control of the distilleries.

XIII. *First.* In addition to the distillery or distilleries, which may be established under the control of the collector of the 24-Pergunnahs for the supply of the suburbs of Calcutta, and of the villages and places lying within four *coss* of the city, another distillery shall be established in the vicinity of Calcutta for the supply of the city itself, to be conducted on the principles established for the management of the *sudder* distilleries, so far as those principles may be consistent with the provisions of the legislature for regulating the sale of spirits within the city.

A separate distillery to be established in the vicinity of Calcutta for the supply of the city itself, in addition to the distillery or distilleries which may be established under the control of the collector of the 24-Pergunnahs.

Second. Spirits manufactured at the distillery last mentioned, shall on no account be sold or consumed in any place except in the city of Calcutta, and under licenses obtained for that purpose from His Majesty's justices of the peace. Any person infringing or attempting to infringe this rule, shall be subject to the penalties established for the illicit manufacture and sale of spirituous liquors by Section 22. of this regulation.

Spirits manufactured at the separate distillery in the vicinity of Calcutta, shall on no account be sold or consumed in any other place except in the city of Calcutta. Penalties for infringing this rule.

Third. It shall be the duty of the collector of the 24-Pergunnahs, to concert with the magistrates of Calcutta, the best means of preventing the illicit sale of spirits manufactured at the distillery established for the supply of the city in any place beyond its limits.

The collector of the 24-Pergunnahs to concert with the magistrates of Calcutta the best means of preventing the illicit sale of spirits manufactured for the supply of the city, in any place beyond its limits.

XIV. *First.* The following rules shall be observed with respect to the manufacture and sale of spirituous liquors at places situated more than four *coss* from the *sudder* distilleries, or distilleries established on that principle, in the interior of the different *zillahs*.

Rules to be observed respecting the manufacture and sale of spirituous liquors at places situated more than four *coss* from the *sudder* distilleries.

Second. The rate of duty shall be fixed by the collectors, with the sanction of the Board of Revenue, or Board of Commissioners, as the case may be, at or before the commencement of every Bengal, Fussily, or Willaity year, in the several *pergunnahs*, or other known divisions of the different districts.

The rate of duty how to be fixed, and when.

Third. It shall be the duty of the Board of Revenue and Board of Commissioners to cause the highest rates of duty to be fixed, which can be introduced, without giving rise to the illicit manufacture and sale of spirits.

The Board of Revenue and Board of Commissioners to cause the highest rates of duty to be fixed.

Fourth. Persons proposing to take out licenses under this regulation, shall uniformly specify in their applications for such licenses, whether it is intended that the manufacture and sale should be conducted at one and the same place, or at different places; and licenses shall be granted in conformity to the forms (No. 4. and 5.) annexed to this regulation accordingly.

Applications for licenses shall specify whether the manufacture and sale should be conducted at one and the same place, or at different places.

Fifth. A *cabooleat* shall be executed by persons obtaining licenses for the manufacture and sale of spirituous liquors under this section, in strict conformity to the tenor of such licenses.

A *cabooleat* to be executed by persons obtaining licenses.

Sixth. The rate of duty having been fixed under clause second, and the licenses and *cabooleats* having been interchanged between the collectors and the distillers, the duty shall be levied at the expiration of every ten or twenty days, or at the close of each month, as may appear to the collectors most convenient, subject of course to any instructions which they may receive on this point from time to time from the Board of Revenue and Board of Commissioners.

And the duty to be levied every ten or twenty days, or at the close of each month.

Seventh. Any license which may be issued under these rules, shall only be considered to authorize the establishment of one still. If the distiller shall be desirous of keeping and working more than one still. he shall take out a separate license or licenses, conformably to the number of stills, and shall pay increased duty accordingly.

Separate licenses to be taken out by the distiller, when he may be desirous of keeping and working more than one still, and to pay the increased duty accordingly.

Eighth. It will be the duty of the collectors to adopt the necessary means, to prevent the introduction of spirits manufactured under this section, into any place situated within four *coss* of the *sudder* distilleries, or of the city or town, at or near which they may be established, or of any distillery established on that principle in the interior of any of the districts.

The collectors to prevent the introduction of spirits manufactured under this section, into any place situated within four *coss* of the *sudder* distilleries.

XV. *First.* *Taurees* shall not be sold, whether in a fermented or unfermented state, except under licenses from a collector, assistant collector, or other officer in charge of the *abkaree mahaul*, for which the venders shall pay a certain daily tax to Government.

Taurees not to be sold except under licenses

from a collector or assistant collector, or other officer in charge of the *abkarree mohaul*, for which the venders are to pay a daily tax.

The Board of Revenue and Board of Commissioners to determine the rate of duty to be established on the sale of *taurees*.

Putchwye not to be sold except under licenses, for which the venders are to pay a daily tax.

The Board of Revenue and Board of Commissioners to determine the rate of duty to be established on the sale of *putchwys*.

Intoxicating drugs (including opium) not to be sold except under licenses, for which the venders are to pay a daily tax.

The Board of Revenue and Board of Commissioners to determine the rate of duty to be established on the sale of intoxicating drugs.

With the exception of *churrus*, *muddut*, or *koppah*.

The retail sale of opium to be confined to one or two of the principal towns in each district, and the collectors to discourage the sale and consumption of opium, except for medicinal purposes.

The officers in charge of the abkarree mohaul, *to state to the Board of Trade the quantity of opium which may be required for their respective districts.*

The Board of Trade to issue orders for the supply.

The Board of Trade deemed competent to limit the supply.

Retail venders of opium to pay the sum of ten rupees per seer, for all the opium received by them, in addition to their daily tax.

The collectors to appoint officers for the collection of the duties on spirituous liquors and other articles, in places situated beyond the limits to which the operation of the *sudder* distilleries is to extend, who are to be denominated *abkaree darogahs*.

Second. It shall be the duty of the Board of Revenue and Board of Commissioners to determine, at or before the commencement of each Bengal, Fussily, or Willaity year, the rate of duty which shall be established on the sale of *taurees* in the different towns and villages in the several districts subject to their authority respectively.

XVI. *First.* *Putchwye* shall not be sold except under licenses from a collector, assistant collector, or other officer in charge of the *abkaree mohaul*, for which the venders shall pay a certain daily tax to Government.

Second. It shall be the duty of the Board of Revenue and Board of Commissioners to determine, at or before the commencement of each Bengal, Fussily, and Willaity year, the rate of duty which shall be established on the said article in the different towns and villages of the several districts subject to their authority respectively.

XVII. *First.* Intoxicating drugs, (including opium,) whether in a dry state or infused in water or any other fluid, shall not be sold except under licenses from a collector, assistant collector, or other officer in charge of the *abkaree mohaul*, for which the venders shall pay a certain daily tax to Government.

Second. It shall be the duty of the Board of Revenue and Board of Commissioners to determine, at or before the commencement of each Bengal, Fussily, and Willaity year, the rate of duty which shall be established on the sale of intoxicating drugs in the different towns and villages of the several districts subject to their authority respectively. Provided, however, that nothing contained in this section shall be construed to authorize the sale of the articles denominated *churrus*, *muddut*, or *koppah*; these articles being of a most noxious quality, and highly prejudicial to health.

Third*. *The retail sale of opium, under the provisions of this regulation, shall be confined to one or two of the principal towns in each district; and it shall be the duty of the collectors to discourage, to the utmost extent of their means, the sale and consumption of opium, except for medicinal purposes.*

Fourth. *Opium being a monopoly of Government, the collectors or other officers invested with the charge of the* abkaree mohaul, *shall state to the Board of Trade, from time to time, the quantity which may be required for the consumption of their respective districts, and the Board of Trade shall issue the necessary orders to the nearest opium agent, or to their secretary, to furnish the required supply; provided, however, that if the Board of Trade shall in any case be of opinion, that the quantity indented for is greater than can be required for medicinal purposes in any city or district, they shall be competent to limit the supply accordingly.*

Fifth. *Licensed retail venders of opium shall pay, in addition to the daily tax, which may be established under clause second of this section, the sum of ten rupees per seer of 72¾ sicca weight to the seer, for all the opium received by them; and the amount so paid shall be carried to the credit of the opium department, after deducting the established commission of the collectors.*

XVIII. *First.* For the more convenient collection of the duties on spirituous liquors, intoxicating drugs, and other articles, in places situated beyond the limits to which the operation of the *sudder* distilleries is to extend, officers shall be appointed by the collectors, to be denominated *abkaree darogahs*, for the collection of the said duties in all such places.

Second. The local limits of the authority of the *abkaree darogahs* respectively, shall be settled by the Board of Revenue and Board of Commissioners, who will recommend to Government what allowances those officers should receive.

Third. The office of *abkaree darogah* may either be united with that of *tehsildar*, in districts in which the latter office exists, or may be vested in separate persons, according as the Board of Revenue and Board of Commissioners may deem most advisable.

Fourth. It shall be competent for persons holding the office of *abkaree darogah*, to apprehend and send to the collector, any individual having an unlicensed still in his possession,

* Clauses 3, 4, and 5. of this section are rescinded by Section 2, Regulation III. 1816.

session, or engaged in the illicit sale of spirituous liquors, *taurec*, *putchwye*, or intoxicating drugs.

Fifth. In the cases mentioned in the preceding clause, the collector shall regularly proceed in the manner hereafter prescribed in Section 22. of the present regulation, with regard to other illicit dealers.

Sixth. It shall be the duty of the Board of Revenue and Board of Commissioners to furnish the collectors with such detailed instructions for the guidance of the *abkaree darogahs*, as they may deem best calculated to ensure a faithful discharge of the duties entrusted to the said officers.

XIX. *First.* In cases in which it may be deemed advisable, the collectors are hereby authorized, with the sanction of the Board of Revenue or Board of Commissioners, as the case may be, to let the duties leviable on the manufacture and sale of spirituous liquors in any *pergunnah* or other known division of a district to farm, for a period not exceeding one year.

Second. In cases in which an arrangement of this nature may be judged advisable by either of the above-mentioned Boards, an advertisement shall be issued, signifying that proposals will be received for a certain time for the farm of the duties leviable on the manufacture and sale of spirituous liquors; and the highest offers, provided they be accompanied with good and substantial security, shall be accepted.

Third. Whenever the duties on spirits may be let to farm in any *pergunnah* or other known division of a district under the foregoing clauses, it shall be competent to the farmer to make his own arrangements with the manufacturers and venders within the limits of his farm; and no persons, excepting those who may be regularly authorized by the farmer, shall manufacture or sell spirits within those limits, on pain of incurring the penalties established by Section 22. of the present regulation.

Fourth. Nothing contained, however, in the preceding clauses of this section, shall be construed to authorize the collectors or the above-mentioned Boards, to let the duties on spirits to farm at any place included within the limits prescribed for the *sudder* distilleries.

Fifth. Those Boards are likewise required to be careful that no arrangement of this sort be adopted, except in remote *pergunnahs* or other places, where the manufacture and sale are not liable to interfere with the revenue derived from stills specially licensed by the collectors.

XX. *First.* By Regulation II. 1802, rules have been established for levying a duty on spirits manufactured at distilleries constructed and worked according to the European process, the collection of which is entrusted by the said regulation to the justices of the peace acting in and for the districts adjacent to Calcutta. It being impracticable, however, for the said justices to levy the duties on distilleries of that description, which are or may be established beyond those limits; it is hereby declared and provided, that no British subject shall be allowed to reside at any place beyond the 24-Pergunnahs and districts immediately adjacent to Calcutta, in possession or charge of any distillery constructed and worked in the manner above noticed, unless he shall engage to pay the duties established by Regulation II. 1802, through the medium of such officer as may be appointed by the Board of Revenue or Board of Commissioners to adjust and receive the same, and otherwise to conform to all the provisions contained in the said regulation; provided, however, that nothing contained in this regulation shall be construed to invalidate or otherwise affect the contract at present subsisting between Government and the proprietor of the distillery established near Cawnpore, for the supply of rum for the army, during the term of the said contract.

Second. It shall be the duty of the Board of Revenue and Board of Commissioners to appoint such person as they may judge most advisable, for the adjustment and collection of the duties to be collected from any distilleries of the above description beyond the limits already stated, reporting the arrangement so made for the confirmation or revision of Government.

The local limits of the authority of the *abkaree darogahs* to be settled by the Board of Revenue and Board of Commissioners, who will recommend to Government the allowances which they should receive.

The office of *abkaree darogah* may be united with that of *tehsildar*, or may be vested in separate persons, as the Boards may deem advisable.

The *abkaree darogah* competent to apprehend and send to the collector, any persons having an unlicensed still, or engaged in the illicit sale of spirituous liquors and other articles.

And the collector how to proceed against illicit dealers.

The Board of Revenue and Board of Commissioners to furnish the collectors with detailed instructions for the guidance of the *abkaree darogahs*.

The collectors may let the duties leviable on the manufacture and sale of spirituous liquors, in any *pergunnah* or known division of a district, to farm, for a period not exceeding one year, with the sanction of the Board of Revenue or Board of Commissioners.

In cases in which it may be judged advisable, the Boards may issue an advertisement, inviting proposals for the farm of the duties leviable on the manufacture and sale of spirituous liquors, and the highest offers to be accepted.

The farmer of the duties to make his own arrangements with the manufacturers and venders, within the limits of his farm, and no other persons authorized to manufacture and sell spirits within those limits.

Restriction.

No arrangement of the above description to be adopted except in remote *pergunnahs*.

No British subject to be allowed to reside at any place beyond the 24-Pergunnahs and districts immediately adjacent to Calcutta, in possession or charge of any distillery constructed and worked

according to the European process, unless he shall engage to pay the duties established by Regulation II. 1802.

Proviso.

The Board of Revenue and Board of Commissioners to appoint persons for the adjustment and collection of the duties to be collected from distilleries of the above description beyond the limits above described.

Persons who may be convicted of the illicit manufacture and sale of spirituous liquors, *tauree*, *putchwye*, and intoxicating drugs, including opium, liable to fine or imprisonment.

Investigations respecting the illicit manufacture or sale of spirituous liquors, *tauree*, &c. to be conducted by the collectors of the land revenue.

Collectors how to proceed against persons infringing the prohibition noticed in the preceding section

Investigations to be commenced on the arrival of the parties, and prosecuted with the least possible delay.

The Boards to require periodical reports from the collector.

How fines shall be levied from persons convicted before a collector.

He shall then be sent to the judge of the city or *zillah*, who will give the necessary directions for the execution of the orders.

Rules to be observed in regard to persons who may not have been convicted of the charges imputed to them.

XXI. A general prohibition being established by the present regulation against the unlicensed manufacture and sale of spirituous liquors, *tauree*, *putchwye*, and intoxicating drugs, including opium; any person who may be convicted (in the manner hereinafter described) of such illicit manufacture or sale, shall be liable to the payment of a fine not exceeding rupees five hundred, or in the event of the fine not being duly discharged, to imprisonment in the *dewanny* jail of the district, in which such conviction may take place, for a period not exceeding six months.

XXII. *First.* All investigations, which it may be necessary to institute respecting the illicit manufacture or sale of spirituous liquors, *tauree*, *putchwye*, or intoxicating drugs, including opium, shall be conducted by the collectors of the land revenue, or other public officers entrusted with the charge of the *abkaree mohaul*.

Second. Whenever any charge may be preferred, or information lodged on oath against any person for the infringement of the prohibition noticed in the preceding section, or whenever any reasonable ground of suspicion shall incidentally appear against any such person, from proceedings which may be holden by the collector in any other case, it shall be competent for the collectors or other officers entrusted with the charge of the *abkaree mohaul*, to cause the person charged with, or suspected of, the said offence to be apprehended, in order that a regular inquiry may be made into the merits of the case.

Third. Investigations under this section, shall be commenced immediately on the arrival of the party accused or suspected at the *cutcherree* of the collector, and shall be prosecuted with the least possible delay. It shall be the duty of the Board of Revenue and Board of Commissioners to require such periodical reports or returns, regarding the discharge of this duty by the collectors, as may appear to those Boards best calculated to enable them to judge whether the inquiries in question are conducted with the least possible delay, and whether the parties impleaded do not suffer any inconvenience which can be avoided.

Fourth. Any person convicted before a collector of the offence of manufacturing or selling any of the articles specified in clause first of this section, shall be adjudged by the collector to pay such fine, as on due consideration of the circumstances of the case may be deemed proper, not exceeding the sum specified in Section 21, or in default of payment, to be confined for a period, not exceeding the term specified in the same rule.

Fifth. Whenever any person may be adjudged to pay a fine, or to be imprisoned, for the illicit sale and manufacture of spirituous liquor, or other articles under these rules, he shall be immediately sent with a certificate to the judge of the city or *zillah*, stating the purport of the order passed against the person in question; and the judge shall, on those grounds, give the necessary directions for the execution of the order accordingly.

Sixth. Persons who, after the investigation prescribed by these rules, shall not have been convicted of the offence with which they stood charged or suspected, shall be immediately released, and the expense to which they have been actually subject on account of the inquiry, shall be paid to them by the collectors on the part of Government. Should it further appear on investigation, that the inquiry originated in malice, or in motives clearly vexatious and unwarranted on the side of the informant, it shall be competent for the collectors to order such informant to pay to the party aggrieved such moderate fine, not exceeding, however, in any case twenty rupees, as may appear reasonable, or to be confined for a period not exceeding fifteen days. Orders passed under this rule, shall be enforced in the same manner as fines imposed for the illicit manufacture and vend of prohibited articles, under clause fifth of this section.

How persons may proceed to complain, who deem themselves aggrieved by the investigation or judgment of the collectors.

Seventh. Persons deeming themselves aggrieved by any investigation instituted under this regulation, or by the judgment passed by the collectors, or in any other respect, shall be at liberty to prefer their complaint to the Board of Revenue or Board of Commissioners, either through the medium of the collectors themselves, or by means of *vakeels*; and those Boards, after calling for such information as they may require from the collectors, shall confirm or modify the judgment given, or pass such other orders on the subject, as may appear to them most conformable to the principles of substantial justice.

Eighth. A moity of any fines which may be levied under the provisions contained in this section, shall be paid to the person or persons through whose means the illicit manufacture or sale may have been detected.

Persons through whose means the illicit manufacture and sale may be detected, shall be entitled to a moiety of the fine.

Ninth. In cases in which it may be necessary to imprison the offender, and in which a fine cannot or may not be levied from him, a reward of ten rupees shall be paid on the part of Government to the informant or informants, in lieu of his or their share of the above m entioned fine.

In cases in which a fine cannot be levied, the informant will be paid a reward of ten rupees.

XXIII. With the view of restraining the illicit manufacture and sale of spirituous liquors, the collectors, and other persons invested, for the time being, with the charge of the *abkaree mohaul*, shall be deemed competent, in the cases hereinafter described, to issue search-warrants for the discovery of unlicensed stills, or the produce of such stills.

Collectors deemed competent to issue search-warrants.

XXIV. *First.* Search-warrants of the description of those mentioned in the preceding section, shall not be issued, unless the collectors shall have strong grounds to believe, either from charges specifically preferred on oath, or from their own personal knowledge, or from information incidentally obtained from the proceedings holden in any other case, that spirituous liquors are illicitly manufactured, sold, or deposited on the premises proposed to be searched.

In what cases search warrants are to be issued.

Second. Search-warrants shall only be executed in the day time, that is, between sunrise and sun-set, and if possible, in the presence of two or more respectable inhabitants of the village in which the house or place proposed to be searched may be situated.

Search-warrants to be executed in the day time.

Third. All search-warrants which may be issued under this section, shall be addressed to the *nazir*, *abkaree darogah*, or other officer, on the fixed establishment of the collectors.

To whom the search warrants are to be addressed.

Fourth. It shall be the duty of the magistrates, *darogahs* of police, and other officers of that department, to support the officers of the collectors in the discharge of the duty, which may be delegated to them under this section: provided, however, that nothing contained in these rules shall be construed to authorize the officers of the collectors to enter the *zenana* or apartments of the women, in houses belonging to persons of respectability and credit, that is, of all those classes whose women do not ordinarily appear in public.

The magistrates and other officers of police to support the officers of the collectors.

The officers of the collectors prohibited from entering the *zenana* or apartments of the women.

Fifth. Persons, who may be detected by the means above described in the illicit manufacture of spirits, or in selling or concealing spirits so manufactured, shall be liable to the penalties established by Section 22. of the present regulation; and on judgment being formally passed by the collectors, it shall be enforced in the mode prescribed in clause fifth of that section.

Penalties on persons who may be detected in the manufacture of, or in selling or concealing spirits.

XXV. *First.* No spirituous liquors shall be manufactured or sold within the limits of any military cantonment, but under licenses from the collectors; nor shall any such licenses be granted by the collectors, but with the knowledge and concurrence of the commanding officers.

Rules respecting the sale of spirits in cantonments.

Second. Whenever licenses may be granted under the preceding clause for the manufacture or sale of spirituous liquors in any of the cantonments, the distillers and venders shall be considered to be precisely on the same footing, with respect to the duty payable by them, and all other questions connected with the manufacture and sale, as distillers and venders established in other places.

The distillers and venders in cantonments to be precisely on the same footing as the distillers and venders at other places.

Third. Should the commanding officer of a cantonment be of opinion, that any practical inconvenience is experienced from any stills or shops which may have been established in the said cantonment, he shall communicate his sentiments on the subject to the collector, who shall immediately order such stills or shops to be suppressed.

How a still or shop in a cantonment may be suppressed.

Fourth. Should a commanding officer of a cantonment be of opinion that any inconvenience is experienced from any still or shop established in the vicinity of the said cantonment, he shall state his sentiments to the collector, who shall either order the still or shop in question to be suppressed, or refer the case to the Board of Revenue or Board of Commissioners, who will order the shop to be suppressed or otherwise, or to be removed to a greater distance from the cantonment, as may appear to them, on consideration of all the circumstances of the case, to be proper.

How a still or shop in the vicinity of a cantonment may be suppressed.

Commanding officers of cantonments to be careful that no obstructions be given by the people subject to their command to the officers of the collectors.

Collectors may apply for assistance to the commanding officers.

Fifth. The collectors being authorized, under Sections 22. and 23. of the present regulation, to apprehend persons charged with the illicit sale and manufacture of spirituous liquors; and to issue search-warrants, with a view to the prevention of illicit manufacture and vend; it shall be the duty of the commanding officers of cantonments to be careful, that no obstruction be given by the people subject to their command to the officers of the collectors in the discharge of the said duties: provided however, that the collectors shall apply to the commanding officers for their assistance, in all cases in which no public inconvenience is likely to arise from that measure, and shall uniformly report to them the result of the search.

Two responsible securities to be given by manufacturers or venders of spirits, &c.

Or a deposit made in lieu of the security.

XXVI. Persons desirous of taking out licenses for the manufacture or sale of spirituous liquors, intoxicating drugs, including opium, *tauree*, or *putchwye*, shall give the security of two responsible persons for the due performance of their engagements; provided however, that if any such manufacturer or vender shall make a deposit, either in cash or bank notes, equal to the amount of the duty payable by him for twenty days, such deposit shall be received in lieu of the security to be otherwise required.

For what period the licenses to be issued.

XXVII. Licenses for the manufacture and sale of the different articles specified in the preceding section, shall be issued for one year only, or supposing them not to be taken out at the commencement of the year, for the remainder of the Bengal, Fussily, or Willaity year, so that the whole of the licenses in the different districts, in which those eras are respectively current, may cease and determine together.

In what case licenses may be cancelled.

Postponing the annulment of licenses.

XXVIII. Licenses taken out for the manufacture and sale of spirituous liquors, intoxicating drugs, including opium, *tauree*, or *putchwye*, shall be liable to be cancelled at the discretion of the collector, or other officer invested with the charges of the *abkaree mohaul*, in case such manufacturer or distiller shall in any case fail to pay the duty, for which he had engaged, during a period of fifteen days; provided, however, that if the collector or other officer shall have grounds to believe that such failure has arisen from unforeseen circumstances, and not in any design to defraud the public revenue, it shall be competent for him to postpone the annulment of the license during a period of fifteen days more.

Licensed manufacturers and venders at liberty to surrender their licenses on giving fifteen days previous notice to the collector, and paying a certain amount.

XXIX. Persons licensed to manufacture or vend spirituous liquors, intoxicating drugs, *tauree*, and *putchwye*, shall be at liberty to surrender their licenses on giving fifteen days previous notice to the collector, and paying a sum equal to the tax for that period, over and above the amount payable by them in the ordinary course, and under the engagements contracted by them with the collector.

Proprietors of land and others how to be prosecuted for conniving at the establishment of shops for the illicit manufacture and vend of spirituous liquors, &c.

XXX.* First. *There being reason to believe, that proprietors, farmers, and managers of lands, both paying revenue to Government, and held free of assessment, frequently authorize or connive at the establishment of shops for the illicit manufacture and vend of spirituous liquors and intoxica ing drugs; it is hereby enacted, with a view to the suppression of all such illegal and unwarrantable practices, that on all occasions of that nature, it shall be the duty of the collector of the* abkaree *duties to institute suits, with the sanction of the Board of Revenue or Board of Commissioners, but not otherwise, against persons so offending; and if it shall be proved, to the satisfaction of the court before which any such suit may be instituted, that any proprietor, farmer,* sezawul, tehsildar, gomashtah, serbarakar, *or other manager of land, shall have authorized or connived at the establishment of a shop for the manufacture or sale of spirituous liquors,* putchwye, tauree, *or intoxicating drugs, whether in a dry state, or infused in water, or other fluid, the said court shall adjudge the offender to pay such a fine to Government as it may deem proportioned to the offence; due consideration being had to the situation in life, and to pecuniary circumstances of the said offender.*

The suits instituted under this section, how to be decided.

Second. *Suits which may be instituted under this section, shall be decided on a summary inquiry, under the provisions contained in Regulation VII.* 1799.

The *abkaree* revenue to be intrusted to the collectors of the land revenue, who shall be entitled to a commission.

XXXI. The collectors of the land revenue shall, in ordinary cases, be intrusted with the management of the *abkaree* revenue, and shall be entitled to a commission of five per cent. on the net amount realized by them. The Governor General in Council however

* This section is superseded by clauses second, third, and fourth, Section 16, Regulation VII. 1824.

reserves to himself the power of nominating any other public officer, or deputing specially any other covenanted servant of the Honorable Company, to take charge of the *abkaree* collections in any district, in which that measure may appear to him to be necessary; and officers who may be so nominated or deputed, shall be entitled to exercise all the powers, and to enjoy the emoluments granted to collectors of the land revenue by this regulation.

Power reserved to the Governor General in Council to appoint any other person to take charge of the *abkaree* collections.

XXXII. Under the foregoing provisions, the powers hitherto vested in the *zillah* and city magistrates to suppress shops established for the sale of spirituous liquors, are rescinded. It is however of course to be understood, that the magistrates will be still competent to take cognizance of any disorderly conduct, breach of the peace, or other public crime or misdemeanor, committed by any of the persons to whom this regulation refers. In all cases of that nature, the magistrates are to be guided by the general rules which have been or may be established for the apprehension and punishment of public offenders.

In what cases the magistrates are to take cognizance of offences committed by persons to whom the present regulation refers.

No. 1.

FORM OF LICENSE to be granted to venders established at places situated within the limits prescribed for *sudder* distilleries.

LICENCE No. —— for the sale of spirits at —— during the year —— F. S. or B. S.

I A. B collector of —— do hereby, under the following conditions, authorize C. D. to open a shop for the retail of spirits at ——:

1st. All spirits sold at the said shop, shall be manufactured within the *sudder* distillery at ——.

2d. The said C. D. shall pay to Government, a daily tax of ——, and shall be entitled to pass from the *sudder* distillery —— gallons of spirits per diem, during the year —— B. S. or F. S.

3d. The said C D. shall be entitled to pass from the *sudder* distillery such further quantities of spirits as he may require for consumption in his shop upon payment of a duty of —— per gallon.

4th. A regular pass shall be granted by the collector on the first day of every month, to the said C. D. to enable him to pass the prescribed quantity of spirits from the distillery.

5th. Extra passes shall be granted to C. D. on application, the duty being previously paid.

6th. Any attempt to vend spirits manufactured at any other place, than the *sudder* distillery above described, or to remove spirits from the *sudder* distillery without a pass, or without payment of the established duty, shall subject the said C. D. to the forfeiture of this license, and to the penalties, prescribed by Regulation X. 1813, to be inflicted on unlicensed venders.

Given under my head and seal,
this —— day of —— 181

Registered
No. —— of ——.

A. B.
Collector.

No. 2.

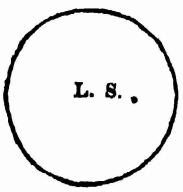
Bowannypore Shop. } MURKUND SAHA.

Pass —— gallons of spirits per diem, from the 1st to the 31st of —— 181 .

A. B.
Collector.

Shop.

No. ——.



Pass.

No. ——.

To be signed by the *serishtadar* or head officer of the the *abkaree mohaul*. On the back of this pass the *darogah* of the *sudder* distillery shall each day attest the issue of the quantity of spirits specified, and the hour at which it is removed.

No. 3.

No. 3.

EXTRA PASS.
No. ——.

Bowannypore Shop. } MURKUND SAHA.
No. ——

Receive Sa. Rs. ——.

Pass ——— gallons of spirits, this day, the——of —— 181 .

A. B.
Collector.

L. S.

To be signed or sealed by the head officer of the *abkaree* department.

No. 4.

FORM OF LICENSE to be granted to persons authorized to manufacture and sell spirits, at one and the same place, beyond the boundaries prescribed for the *sudder* distilleries.

LICENCE No. —— for the manufacture and sale of spirits at —— during the year —— B. S. or F. S.

WHEREAS by the authority of the Governor General in Council, I A. B. collector of the *zillah* of ——— authorize C. D. to work a still for the manufacture of spirituous liquors at ——*pergunnah* ——— during the year —— F. S. or B. S. it is required of the said C. D. as a condition of his license remaining in force, that he duly and faithfully perform and abide by the following articles :

1st. That he pay to Government a daily tax of —— sicca rupees.

2d. That he use only one still, and that such still shall not contain more than fifty seers of eighty sicca weight.

3d. That he confine the vend of the produce of his still to one shop, to be attached to the building in which the still is erected.

4th. That he shall not allow any quantity of liquors exceeding one seer (or quart) to be removed from his shop under any pretence whatever.

5th. That he shall not harbour robbers, thieves, or riotous persons, but on the contrary give information to the nearest magistrate, or police officer, of any suspected persons who may resort to his shop.

6th. That he shall not receive any goods, or wearing apparel, or property, in barter for liquor.

7th. That he shall not open his shop before sun-rise, nor keep it open after sun-set; and that he shall not harbour any persons in it during the night.

8th. That he shall have constantly fixed up, on the outer door of his shop, a sign or board, bearing an inscription in the current language of the country to the following effect :—

"LICENSED VENDER OF SPIRITS."

Upon any breach of the above conditions, this license shall be held to be forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess under any pretence whatever on the said C. D. on account of the said still during the aforesaid period, beyond the tax required to be levied from him by the regulations; and they are also prohibited from molesting or interrupting him in the prosecution of his profession while he conforms to the above special provisions, and to all other regulations that relate to him.

Given under my hand and seal,
this —— day of —— 181 ,

Registered ——
No. —— of ——

A. B.
Collector.

No. 5.

FORM OF LICENSE to be granted to persons authorized to manufacture spirits at one place, and to retail at another, both places being situated beyond the boundaries prescribed for the *sudder* distilleries.

LICENSE No. —— for the manufacture of spirits at —— during the year —— B. S. or F. S. and for the retail at —— for the same period.

WHEREAS by the authority of the Governor General in Council, I A. B. collector of the *zillah* of —— authorize C. D. to work a still for the manufacture of spirituous liquors at —— *pergunnah* ——, and to establish a shop for retailing the produce thereof at —— for the year —— B. S. or F. S. It is required of the said C. D. as a condition of his license remaining in force, that he duly and faithfully perform and abide by the following articles:

1st. That he pay to Government a daily tax of —— sicca rupees.

2d. That he use only one still, to be worked at ——, and that such still shall not contain more than fifty seers of eighty sicca weight.

3d. That he confine the vend of the produce of his still to one shop, in the town or village of ——, the particular situation of which will be prescribed to him, and that he shall not permit any spirits which may be manufactured by him, to be sold or disposed of at any other place, without an express license for that purpose.

4. That he shall not allow any quantity of liquor exceeding one seer (or quart) to be removed from his shop under any pretence whatever.

5th. That he shall not harbour robbers, thieves, or riotous persons, but on the contrary give information to the nearest magistrate, or police officer, of any suspected persons who may resort to his shop.

6th That he shall not receive any goods, or wearing apparel, or property in barter for liquor.

7th. That he shall not open his shop before sun-rise, nor keep it open after sun-set, and that he shall not harbour any persons in it during the night.

8th. That he shall have constantly fixed up, on the outer door of his shop, a sign or board, bearing an inscription in the current language of the country, to the following effect:—

"LICENSED VENDER OF SPIRITS."

Upon any breach of the above conditions, this licence shall be held to be forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess, under any pretence whatever, on the said C. D. on account of the said still during the aforesaid period, beyond the tax required to be levied from him by the regulations; and they are also prohibited from molesting or interrupting him in the prosecution of his profession while he conforms to the above special provisions, and to all other regulations that relate to him.

Given under my hand and seal,
this —— day of —— 181 .

Registered
No.—— of ——

A. B.
Collector.

No. 6.

FORM OF LICENSE to be granted to persons authorized to vend *tauree*, *putchwye*, and intoxicating drugs, including opium.

LICENSE No. —— for the sale of [drugs, *tauree*, or *putchwye*] at —— during the year —— B. S. or F. S.

WHEREAS by the authority of the Governor General in Council, I A. B. collector of the *zillah* of ——, authorize C. D. to open a shop for the sale of [drugs, *tauree*, or *putchwye*] in the city [town, or village] of —— in —— for the year —— B. S. or F. S. It is required of him, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

1st. That he pay to Government a daily tax of —— sicca rupees.

2dly. That he confine his sale of [*tauree*, drugs, or *putchwye*] to the shop for which his license is granted, and on no account sell any [drugs, *tauree*, or *putchwye*] without the limits of the above city, [town, or village,] or establish a second shop within such limits, without taking out another license for the same.

3dly. That he prevent gaming, and disorder, within his shop.

4thly. That he do not harbour thieves or riotous persons, but on the contrary give information to the nearest magistrate, or police officer, of any suspected persons who may resort to his shop.

5thly. That he do not receive any goods, or wearing apparel, or other property, in barter for [drugs, *tauree*, or *putchwye*.]

6thly. That he do not open his shop before sun-rise, nor keep it open after sun-set, and that he do not harbour any persons in it during the night.

7thly. That he will have constantly fixed up, on the outer door of his shop, a sign or board, bearing an inscription to the following effect, in the current language of the country :—

"LICENSED VENDER OF [DRUGS, TAUREE, OR PUTCHWYE]".

Upon any breach of the above conditions, this license shall be considered forfeited. All officers of Government are hereby prohibited from imposing or exacting any tax or cess, under any pretence whatever, on the said C. D. on account of the said shop during the aforesaid period, beyond the tax required to be levied by the regulations ; and they are also prohibited from molesting or interrupting him in the prosecution of his profession, while he conforms to the above special provisions, and to all other regulations that relate to him.

Give under my hand and seal,

this —— day of —— 181 .

Register ——
No. —— of ——.

A. B.

Collector.

A. D. 1814. REGULATION XVII.

A REGULATION *for the Recovery of Arrears due from Persons manufacturing or selling spirituous Liquors, Tauree, Putchwye, and intoxicating Drugs.*—PASSED *by the Vice-President in Council, on the* 29*th July* 1814; *corresponding with the* 15*th Sawun* 1221 *Bengal era; the* 27*th Sawun* 1221 *Fussily; the* 16*th Sawun* 1221 *Willaity; the* 12*th Sawun* 1871 *Sumbut; and the* 11*th Shabaan* 1229 *Higeree.*

Preamble.

WHEREAS it is essential that the revenue authorities should possess powers for the recovery of arrears due from persons manufacturing or selling spirituous liquors, *tauree, putchwye,* and intoxicating drugs, without having recourse to the courts of judicature, the following rule has been passed, to be in force from the period of its promulgation, throughout the provinces immediately dependant on the presidency of Fort William.

What process to be applied in the recovery of arrears due from persons manufacturing or selling spirituous liquors, &c.

II. In addition to the rules contained in Regulation X. 1813, it is hereby provided, that whenever an arrear may fall due from any person manufacturing or selling spirituous liquors, *tauree, putchwye,* or intoxicating drugs, including opium, it shall be competent to the collector to enforce payment of such arrear from the defaulter or his surety by the process which is, or may be in force for the recovery of arrears of revenue due from farmers of land and their sureties, in the provinces subject to the superintendence of the Board of Revenue and Board of Commissioners respectively.

A. D. 1824. REGULATION VII.

A REGULATION *for explaining and amending certain Parts of the Regulations at present in force, respecting the Manufacture and Sale of Spirituous Liquors and intoxicating Drugs; and for enacting certain Rules for the better Security of the Revenue derived from the exclusive Manufacture and Sale of Opium* —PASSED *by the Governor General in Council, on the* 25*th March* 1824; *corresponding with the* 14*th Chyte* 1230 *Bengal era; the* 10*th Chyte* 1231 *Fussily; the* 15*th Chyte* 1231 *Willaity; the* 10*th Chyte* 1880 *Sumbut; and the* 23*d Rajeeb* 1239 *Higeree.*

Preamble.

WHEREAS doubts having arisen whether the rules prescribed in Regulation X. 1813, are applicable to the retail sale of spirits imported by sea, or manufactured in this country at distilleries worked according to the European process, it is advisable that such doubts should be removed; and whereas it is also deemed expedient to make certain alterations in the rules at present in force respecting the manufacture and sale of spirituous liquors and intoxicating drugs; and whereas the existing provisions for the security of the revenue derived from the exclusive manufacture and sale of opium, and for the realization of the custom duty chargeable on foreign opium imported by sea, have been found insufficient; the following rules have been passed, and are to be in force from the date of their promulgation throughout the territories immediately dependant on the presidency of Fort William.

The retail sale of spirits, wines, and all kinds of fermented liquors, except under a collector's license, declared to be illegal and subject to penalties.

II. *First.* It is hereby declared and enacted that the retail sale of spirituous liquors, whether imported by sea or land, or manufactured in this country, by whatever process, except under licenses from a collector, or assistant collector, or other officer duly authorized to grant such license, is and shall be considered to be illegal; and the rules of the existing regulations, whereby certain penalties are prescribed for the illicit sale and manufacture of spirituous liquors, shall be held to be equally applicable to all descriptions of spirits, unless otherwise specially provided. In like manner the retail sales of wines, or fermented liquors of any description, except under license, is hereby prohibited, under pain of the same penalties, as are prescribed for the illicit sale of spirituous liquors.

Persons not being British born subjects prohibited from constructing or working distilleries, and from selling spirits, wines, &c without a license.

Second. Persons not being British born subjects shall not construct, or work a distillery of whatever description within the said territories, nor sell within the same spirits or wines of any kind, whether imported by sea or land, or manufactured in the country, without a license from the collector of the district, or other officer in charge of the *abkaree mohaul.*

British born subjects prohibited from constructing or working a distillery at more than ten miles from Calcutta, and from retailing spirits, wines, &c. in any part of the country, without a license from the collector of the district.

Third In like manner persons being British born subjects, shall not construct or work a distillery of any description at a distance, exceeding ten miles from the town of Calcutta, nor retail spirits or wines of any kind in any part of the territories dependant on this presidency, without a license from the collector of the district, or other officer in charge of the *abkaree mohaul*, or specially appointed by Government to collect the duties chargeable on spirits manufactured by the said persons.

Fourth. British born subjects who may work or construct a distillery after the manner in which distilleries are constructed and worked in England, at any place, of which the distance

Such persons constructing or working a distillery in the European manner within the limits above specified, to continue subject to the rules contained in Regulation II. 1802.

tance from Calcutta may not exceed ten miles, shall continue and are hereby declared to be subject to the rules contained in Regulation II. 1802, provided, however, that it shall at all times be competent to the Governor General in Council, by an order in council, to invest such person or persons as may be judged proper with the powers and authority, which under that regulation belong to the justices of the peace acting in and for the 24-Pergunnahs and the districts adjacent to Calcutta.

Proviso.

Distillers to pay the prescribed still-head duty to the collector, &c. in charge of the *abkaree mohaul*.

Fifth. All persons not being British born subjects who may construct or work distilleries as aforesaid at any place whatsoever, within the provinces subordinate to this presidency, as well as all British born subjects who may construct or work such distilleries at any place of which the distance from the town of Calcutta may exceed ten miles, shall pay the still-head duty, prescribed by the said regulation, to the collector or officer in charge of the *abkaree mohaul*, or such other officer as the Boards of Revenue may direct to adjust, or receive the same; and the powers vested by the said regulation in the justices of the peace, acting in and for the districts aforesaid, in regard to distilleries constructed or worked as aforesaid beyond the limits aforesaid, are hereby vested in the collectors and other officers in charge of the *abkaree mohaul* for their respective districts.

Collectors, &c. authorized to exercise the powers vested by Regulation II. 1802. in justices of the peace.

Proviso in cases where it may be deemed necessary to suspend the operation of particular rules.

And power reserved to substitute such other rules as may from time to time appear expedient.

Sixth. Provided however, that when from local circumstances or other sufficient cause, it shall appear to be expedient to suspend the operation of any part of the rules contained in Sections 4, 5, 6, 7, 8, 10, 12, 13, and 14. of the aforesaid regulation, with a view to the relief of the distilleries from unnecessary interference, it shall be competent to the Governor General in Council, by an order in council, to direct the said rules or any part of them to be suspended for such period as may from time to time appear proper, and in lieu thereof to prescribe such other rules relative to the payment of the duty chargeable to the passing and storing of the spirits manufactured, and of the stills, coppers, casks, and other utensils employed in the distillery, to the inspection and examination of the distillery and the warehouses, godowns. or other places used for manufacturing or storing the spirits, and to the furnishing of periodical statements and lists of the spirits and utensils aforesaid, as may from time to time be judged expedient; and for any breach of the rules so prescribed the party offending shall, in addition to all other forfeitures that may attach to the act, forfeit to Government a sum equal to the penalty prescribed for a violation of the rule contained in the fourth section of Regulation II. 1802.

To what description of spirits the rules in force relative to a drawback on exportation are to be considered applicable.

III. *First.* The rules contained in Sections 16, 17, 18, 19, 20, and 21, Regulation II. 1802, are hereby declared to extend to all spirits whatsoever, manufactured in this country at distilleries constructed and worked after the manner in which distilleries are constructed and worked in England. The drawback payable on the exportation of all such spirits shall be paid by the collector of customs, and the accounts thereof shall be adjusted in such manner as the Governor General in Council may direct.

Spirits manufactured within the foreign settlements, prohibited from being carried out of the limits of such settlements, until the still-head duty shall have been paid.

Second. Spirits manufactured within any of the foreign settlements on the river Hooghly, shall not be carried out of the limits of such settlements, until a duty equal to the still-head duly chargeable on spirits, manufactured as aforesaid, shall have been paid to the collector at Hooghly, or such other officer as the Governor General in Council may appoint, and a pass for the same obtained from such officer.

Rate of duty to be paid to Government by persons receiving a license for the retail sale of spirits manufactured at any European distillery:

IV. *First.* All persons receiving a license for the retail sale of spirits, manufactured at any European distillery, shall pay a duty to Government of such amount per gallon, as shall with the still-head duty equal the highest amount, payable under the rules of Regulation X. 1813, on spirits manufactured at the *sudder* distillery of the district in which such retail sale shall be conducted, or at the nearest *sudder* distillery, if there be none within the district, due allowance being likewise made for the difference in the strength of the spirit.

A retail duty to be paid on all spirits imported by sea.

Second. All persons receiving a license for the retail sale of spirits manufactured in Europe or America, of Batavia or Ceylon arrack, or of any spirits whatsoever imported by sea, shall in like manner pay a retail duty to Government of such amount per gallon, as shall with the duty of customs, or other duty paid on the importation of the said spirits, equal the highest amount of duty payable on spirits, manufactured at the *sudder* distillery of the district, or at the nearest distillery, if there be none within the district, allowance being made for the difference in the strength of the spirits.

Third. Persons receiving a license for the retail sale of wines of any sort, shall pay a retail duty to Government equal to the duty payable under the above clauses on proof spirits.

And upon the retail sale of wines.

Fourth. Persons receiving licenses for the retail of wines or spirituous liquors, shall be previously required to enter into such agreements, relative to the payment of the retail duty, and with such security as the officer granting the licenses, or the Board, or other authority, under which such officer may be placed, shall from time to time direct; and any breach of the conditions stipulated in such agreements shall, besides the forfeiture of any penalty specially provided for, subject the offender to the penalties prescribed for the illicit sale of spirituous liquors.

Retailers of wines or spirits previous to receiving a license to enter into engagements, and give security for paying the retail duty.

Penalty for any breach of such engagements.

V. *First.* The wholesale vend of wines and spirits beyond the limits of Calcutta, excepting under licenses from the collector, or other officer in charge of the *abkaree mohaul*, is hereby prohibited. Persons receiving such licenses shall pay a fee of sixteen rupees for each license received by them.

Prohibition against the wholesale vend of wines and spirits, beyond the limits of Calcutta, except by license.

A fee to be paid for such license.

Second. Any sales of wines or spirituous liquors, in a less quantity than two gallons, shall be held to be a retail sale.

The sale of less than two gallons of wines or spirits to be considered a retail sale.

VI. Licenses for the retail sale of spirits, manufactured at the *sudder* distillery, as well as licenses to persons authorized to manufacture or sell spirits manufactured after the native process, at places beyond the boundaries prescribed for the *sudder* distilleries, shall continue to be granted under the provisions of Regulation X. 1813. Provided, however, that such part of the said provisions as prohibit the introduction within four *coss* of the place, at which the *sudder* distillery of a district is stationed, of spirits manufactured at any other place, shall be held to apply only to persons introducing spirits within the said limits, without having a regular license or pass from an officer authorized by Government to grant the same, and shall not be construed to restrict the revenue authorities from granting licenses or passes, nor to affect their validity when granted.

License for the retail sale of spirits manufactured at or beyond the boundaries of the *sudder* distilleries to be granted, as heretofore.

Proviso.

VII. *First.* Such parts of Sections 19. and 27, Regulation X. 1813, or of any other provision, or regulation in force, as restrict or can be construed to restrict the revenue authorities in the exercise of their discretion relative to the period for which licenses for the manufacture or sale of spirituous liquors, *tauree*, *putchwye*, or of intoxicating drugs, shall be granted, is hereby rescinded.

Such parts of the regulations in force as restrict the revenue authorities in regard to the period for granting licenses for the manufacture and sale of spirits, &c. rescinded.

Second. Licenses granted under the provisions of this or any other regulation, for the retail sale of spirituous liquors, *tauree*, *putchwye*, or of intoxicating drugs, shall be in force for one year only, from the date on which they may be granted, unless where otherwise specially directed by Government, or by the Board of Revenue, or other authority exercising the powers of that Board, who are hereby declared to be competent, subject to the restriction hereinafter prescribed, to cause licenses for the manufacture or sale of the said articles to be granted for such periods as may in each case be deemed expedient.

Licenses for the retail sale of spirits, &c. to be granted for one year, unless otherwise specially ordered by Government or the Board of Revenue.

Third. It shall also be competent to the Board of Revenue, or other authority exercising the powers of that Board, with the sanction of Government, to alter and modify the stipulation contained in the licenses held and engagements executed by licensed manufacturers or venders of spirituous or fermented liquors, *tauree*, *putchwye*, or of intoxicating drugs, as may from time to time appear expedient, any thing in the existing regulations notwithstanding; and any violation by such vender or manufacturer of the stipulations specified or engagement executed by him, shall subject the party to the penalties prescribed for illicit sale.

Power vested in the Board of Revenue to modify and alter the terms of licenses and engagements as may from time to time appear expedient.

Fourth. All licenses as aforesaid shall at all times be resumable by the officer, by whom they may have been granted, or by any other officer exercising similar or superior powers in the management or control of the *abkaree* department at the place, or places, to which the license may apply. Provided, however, that if in any case a license shall be resumed, or refused to be granted by the collector of a district or officer in charge of the *abkaree mohaul*, and the party may consider himself aggrieved by the order passed by the collector in his case, he shall be at liberty to appeal from the order of the collector to the Board of Revenue, or other authority exercising the powers of that Board: and the Board or other authority aforesaid will confirm, modify, or annul the said order, as the circumstances of the case may appear to require. Provided further, that, if

All licenses declared liable to resumption.

Proviso allowing an appeal to the Board of Revenue in such cases.

Who may award a compensation to the party aggrieved unless he has broken the peace or violated any of the regulations.

if a collector or other officer in charge of the *abkaree mohaul* shall cancel the license granted to any retail vender of spirituous liquors, or intoxicating drugs, for any cause excepting for a breach of the peace, or a violation of any of the regulations, or orders of Government, without previous notice of one month, the party whose license may be cancelled shall receive such compensation for any damage he may thereby sustain as the Board of Revenue, or other authority aforesaid, shall adjudge on a consideration of the circumstances of the case:

Courts of justice prohibited from interference.

but no suit, for the recovery of damages alleged to be sustained, from the revocation of a license by a collector or other officer in charge of the *abkaree mohaul*, shall be entertained by any court of judicature. Provided likewise, that licenses granted under the provisions of Regulation X. 1813, or Regulation XIII. 1816, of which the period may be limited to one year, and the corresponding engagements entered into by the venders of spirituous liquors and intoxicating drugs, shall be required to be formally renewed from year to year:

Fifteen days notice to be given in certain cases to the collector before the year expires, or in failure the license and engagement to remain in full force.

but if the person or persons holding such license shall not give notice to the collector, or other officer in charge of the *abkaree mohaul*, fifteen days previous to the expiration of the year, according to the era current in the district, of his or their intention to relinquish it at the expiration of the year, and the license be not revoked by the collector or officer aforesaid, the license held and engagement entered into by the party shall remain in full force as if the said license and engagement had been solemnly renewed.

Board of Revenue declared competent to sanction the grant of leases of the duties leviable on the manufacture and sale of spirits, &c. for such periods as may appear advisable.

VIII. *First.* The Board of Revenue, and other authorities exercising the powers of that Board, are similarly declared competent, under the restriction hereafter prescribed, to cause leases of the duties leviable on the manufacture and sale of spirituous or fermented liquors, *taurees*, and *putchwye*, and of intoxicating drugs, to be granted for such periods as they may deem advisable, such leases to be liable to be revoked by orders of the said Board, or other authority, or of the Governor General in Council, and compensation to be awarded in such case to the party, in the manner above prescribed for the case of the resumption of licenses.

The existing rules for the recovery of arrears due by the venders or manufacturers of spirits, &c. declared equally applicable to the farmers of duties and their sureties.

Second. The rules contained in Regulation XVII. 1814, relative to the recovery of arrears due from persons selling or manufacturing spirituous liquors, *taurees*, *putchwye*, or intoxicating drugs, shall be, and be considered equally applicable to persons to whom the duties leviable on the manufacture and sale of the said articles, or any of them may be farmed, and to the sureties of such persons.

Proviso, entitling the farmers of duties to enforce the payment of arrears due to them.

Provided further, that the farmers of such duties shall be entitled to use and cause to be enforced the same means and process for the recovery of arrears due to them by the venders and manufacturers of the article aforesaid, or any of them, within the limits of their respective farms, as *zemindars*, or other *sudder malguzars*, do or may lawfully use and cause to be enforced for the realization of arrears of rent due by their under-tenants, subject to the same rules and restrictions as attach to such *zemindars*, and *sudder malguzars* in that behalf.

Licenses or leases for more than five years declared invalid, unless sanctioned by the Governor General in Council

IX. *First.* No licenses or leases for a period exceeding five years shall be held to be binding on Government, unless they shall have been granted with the sanction of the Governor General in Council.

Second. The following rules are passed in modification of the provisions contained in Section 3, Regulation X. 1813.

Board of Revenue empowered to authorize manufactories of *putchwye* and other spirituous liquors, &c to be established under the rules in force in any district subject to its authority

And to amend and alter such rules when necessary.

Third. It shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, with the sanction of Government, to cause manufactories of the liquor denominated *putchwye*, or any other spirituous liquor, or intoxicating drug, to which the system may be advantageously applicable, to be established in all or any of the districts subject to its authority, under the same rules and provisions as are prescribed in Regulation X. 1813, for the establishment and management of *sudder* distilleries, in so far as the same can be applied, and likewise, with the said sanction, to make such alterations in, and additions to the existing rules and provisions relative to the management of the said establishments, as may from time to time be deemed expedient.

Board of Revenue authorised to direct the discontinuance of established *sudder* distilleries whenever such a measure may be deemed expedient.

Fourth. It shall and may be lawful for the Board of Revenue, or other authority exercising the powers of that Board, to direct the discontinuance of the *sudder* distillery, or distilleries, established under the provisions of the aforesaid regulation, within any of the districts under their superintendence, whenever and so long as such a measure may appear to be expe-

dient,

dient, and in such cases, and so long as the said distillery or distilleries may be discontinued; the general rules applicable to places beyond the limits of *sudder* distilleries shall apply to the *sudder* station of the collector, deputy or assistant collector, and its vicinity, the special provisions relative to *sudder* distilleries and the places within limits thereof being to the like extent and for the like period suspended.

Application of the general rules in such cases.

Fifth. Provided also, that it shall and may be lawful for the said Board, or other authority aforesaid, to fix the limits within which the spirits manufactured at any *sudder* distillery are exclusively to be sold, and the special rules applicable to such distilleries enforced in such manner as may in each case from time to time appear to be expedient; and wherever the special rules aforesaid may so cease, the manufacture and sale of spirituous liquors will of course become subject to the general provisions applicable to places beyond the said limits.

Board of Revenue empowered to fix the limits within which spirits manufactured at a *sudder* distillery must be sold.

X. *First.* If any British born subject shall retail spirits or wines of any description, in any place, of which the distance from the town of Calcutta may not exceed ten miles, without a license duly granted to him, he, she, or they, so offending, shall for every such sale, forfeit the sum of sicca rupees five hundred, to be heard, adjudged, and determined, according to the rules prescribed in Section 33, Regulation II. 1802.

Penalty to which British born subjects are declared liable for retailing spirits or wines at no greater distance than 10 miles from Calcutta without a regular license for so doing.

Second. The rules contained in Sections 21, 22, 23, and 24, Regulation X. 1813, are hereby declared applicable to all persons, as well British born as others, who shall retail in any part of the provinces subordinate to this presidency, at the distance of more than ten miles from Calcutta, spirituous liquors, or wines, of any description, without a license, as well as to all persons not being British born, who shall retail spirituous liquors of any description without a license, in any place beyond the limits of Calcutta.

The existing penal rules declared applicable to all persons (British born and others) who without a license shall retail spirits or wines at any place distant more than ten miles from Calcutta.

And to all persons not being British born, who without a license may retail spirits at any place beyond the limits of Calcutta.

XI. Foreign spirits, and spirits manufactured in this country, according to the European process, which may be found in transit without the proper pass, *rowannah*, or certificate, attesting the payment of the import or still-head duty, not being evidently designed for the immediate private use or consumption of the owner, shall be confiscated, and the owner, or person in charge of the same, shall be subject to the penalties prescribed in Regulation X. 1813, for the illicit sale and manufacture of spirituous liquors and intoxicating drugs; the said forfeiture and penalty to be adjudged and determined and enforced, according to the rules of the said regulation, and other existing regulations, relative to the adjudication and enforcement of fines and forfeitures for illicit dealings in spirits and intoxicating drugs. The same penalties shall attach to any person not being a licensed vender, who may be found in possession of any quantity of spirits or intoxicating drugs, exceeding the quantity which licensed retail venders can, or may, legally sell or allow to be removed from their shops. Provided, however, that the above rules shall not be considered to apply to liquors which individuals may have legally purchased for private use, and if the quantity may not exceed what the condition and circumstances of the party may render it probable that he should possess for that purpose.

Penalty on persons conveying away foreign or other spirits not intended for private consumption, without a pass attesting the payment of the prescribed duties.

Proviso

XII. *First.* Certificates attesting the payment of the still-head duty, shall be granted to all persons removing spirits from any established distillery by the officer or officers entrusted with the collection of the same, or such person as he or they may appoint. Such certificates shall be in force for one year only from the date on which they may be granted, but the owner of the spirits covered by any certificate shall be entitled to an exchange certificate for another year, on applying to the officer in charge of the *abkaree mohaul*, and satisfying him that the identical spirits are forthcoming, such certificate being renewable in like manner yearly. A fee at the rate of two per cent. on the amount of the duty specified in the certificate, shall be paid to the officer granting a renewal of it.

Certificates attesting the payment of the still-head duty to be granted by the collector for one year only.

But an exchange certificate for another year may be granted on application.

A fee to be paid on such renewal.

Second. Any dealer in spirits being desirous of dividing a despatch of spirits, covered by a single certificate, into smaller quantities, shall be entitled to receive, from the officer in charge of the *abkaree mohaul*, as many parcel certificates as he may require, on surrendering the original certificate, and satisfying the officer that the identical spirits therein referred to are forthcoming. A like fee of two per cent. on the amount specified in the parcel certificates, shall be paid to the officer granting the same.

Dealers in spirits, if desirous of dividing a despatch of spirits, entitled to receive parcel certificates, on surrendering the original certificate and furnishing satisfactory information.

A fee to be paid on such occasions.

XIII. *First.* Any person entrusted with the charge of a *sudder* distillery, or in any manner employed by the collector of the *abkaree* revenue, who may be convicted, in the mode prescribed

To what penalties per-

sons in charge of *sudder* distilleries are subject, on being convicted of a fraudulent breach of trust.

prescribed by Section 22, Regulation X. of 1813, of any fraudulent breach of trust in the execution of his duty, shall be subject to the penalties prescribed by Section 21. of the said regulation.

Punishment to which native officers are subject on being convicted of conniving at the establishment of unlicensed shops.

Second. *Cutwals*, *darogahs* of police, *cutwals* of military *bazars*, and other native officers, invested with local jurisdiction, who may authorize, support, countenance, or connive at, the establishment of any unlicensed shop or shops in any place subject to their control or influence, shall, besides being liable to dismission from office, be further subject on conviction before the magistrate of the *zillah*, to the payment of a fine not exceeding rupees five hundred. The fine, if not duly paid, shall be commutable to imprisonment for a period not exceeding six months.

Informers entitled to a moiety of the fine on the conviction of a native officer.

Penalty in cases where such information originates in malice, &c.

XIV. Any person giving information, by which a native officer shall be prosecuted to conviction, shall be entitled to a moiety of the fine which may be levied from the offender. But should it appear on investigation that the information originated in malice, or in motives clearly vexatious and unwarrantable on the side of the informant, it shall be competent for the officer by whom the case may be tried, to impose such a fine as may appear to be reasonable, not exceeding however in any case fifty rupees, or to order the offender to be imprisoned for a period not exceeding fifteen days.

Churrus allowed to be retailed under the same rules and restrictions, as *ganja*, &c.

XV. By clause second, Section 15, of Regulation X. 1813, the sale of *churrus* is prohibited; but on a strict examination of that article it does not appear that it is of the noxious quality supposed, nor in any respect more prejudicial to health than *ganja*, or other intoxicating drugs, the sale of which has been allowed. It is therefore hereby declared that *churrus* may be retailed in the same manner, and under the same rules and restrictions as *ganja* and other intoxicating drugs.

XVI. *First.* The following rule is enacted in lieu of Section 30, Regulalation X. 1813.

Punishment to which proprietors and managers of land are declared liable on being convicted of conniving at the illicit manufacture or sale of spirits, intoxicating drugs, &c. within their estates or farms.

Second. If any proprietor, farmer, *sezawul*, *tehsildar*, or other manager of land, shall authorize or connive at the illicit manufacture or sale of spirituous liquors, *tauree*, or intoxicating drugs, whether in a dry state or infused in water or other fluid, within the estate or farm held or managed by them, he shall, on conviction before the collector of land revenue, or other officer in charge of the *abkaree mohaul*, be liable to the payment of a fine not exceeding rupees five hundred, commutable, if not paid, to imprisonment for a period not exceeding six months.

Such charges declared cognizable by the collector, and to be investigated under the rules in force.

Proviso against the issue of a warrant in such cases.

Third. All charges of the nature specified in the above clause are hereby declared cognizable exclusively by the collector of land revenue or other officer in charge of the *abkaree mohaul*, any thing in the existing regulations to the contrary notwithstanding, and the investigation thereof shall be conducted under the rules contained in Section 22, Regulation X. 1813. Provided however, that the collector or other officer aforesaid shall not in such cases issue a warrant for the apprehension of the person charged with the said offence, but shall proceed in the manner prescribed in Section 84, Regulation XIII. 1816, in regard to persons accused of acts done in violation of the rules of that regulation.

Further proviso as to the mode of proceeding on such occasions.

Fourth. Provided further, that the rules and provisions contained in Sections 81, 82, 85, 86, 87, 88, 89, and 90, Regulation XIII. 1816, shall be held and considered applicable to all cases in which persons shall be accused before the collector or other officer in charge of the *abkaree mohaul*, of acts rendering them liable to any of the penalties prescribed in this regulation or Regulation X. 1813.

Power reserved to Government for granting authority to public officers and others to seize contraband spirits, opium, &c. within certain limits.

Mode of proceeding to be observed on such occasions.

XVII. *First.* In modification of the rule contained in Section 41, Regulation XIII. 1816, it is hereby enacted, that it shall and may be lawful for the Governor General in Council, to grant authority to such public officers, or other persons whatsoever, to seize and detain contraband spirits, opium, and other intoxicating drugs, and within such local limits as he may from time to time judge necessary or expedient.

Second. Whenever any person not vested with powers of seizure by the general regulations may be specially authorized to seize, under the above rule, the arrangement shall be notified by an advertisement published in the *cutcherree* of the officer in charge of the *abkaree mohaul*, and in the *adawlut* of the city or *zillah* within the jurisdiction of which the authority so given is to be exercised.

XVIII. *First.* Any person who shall directly or indirectly be concerned in, or who shall in any way cause, encourage, promote, or advise, the illegal cultivation of the poppy, shall be liable to the same penalties and forfeitures, as are prescribed for the case of persons illicitly cultivating the poppy.

Penalty on persons concerned in encouraging or advising the illegal cultivation of the poppy.

Second. All native officers of Government of whatever description, including *chokeedars*, *pykes*, or other officers of village police, are strictly enjoined to assist in preventing the illicit cultivation of the poppy, by giving instant information to the authority to which they are immediately subordinate, whenever it may come to their knowledge, that any land has been illicitly so cultivated; and if any officer aforesaid shall neglect to give information as above directed, or shall in any respect connive at the illicit cultivation of the poppy, he shall be liable to the same penalty as prescribed for the case of police and *abkaree darogahs* permitting or conniving at the same by Section 36, Regulation XIII. 1816.

Native officers required to assist in preventing the above offence.

Penalty in case of neglect of duty.

Third. The like penalty shall attach to any *putwaree* who may neglect to inform the *canoongoe* of the *pergunnah*, or the collector of the district, of the illicit cultivation of the poppy, whenever the same may come to his knowledge.

Similar penalty on *putwarees.*

Fourth. Provided further, that in all cases wherein any person or persons may be convicted of illicit dealings in regard to opium, if the forfeiture incurred shall not amount to the sum of five hundred rupees, the person or persons aforesaid shall each of them forfeit to Government such further sum in addition to the prescribed forfeiture, as with the same may make the total penalty imposed amount to the said sum of rupees five hundred, the said penalty if not paid to be commutable to imprisonment for a period not exceeding six months.

Proviso in cases where the value of forfeited opium may not amount to the full sum of the penalty incurred.

Fifth. Any person or persons purchasing or receiving opium from a cultivator or other person, who may have entered into engagements for the cultivation of the poppy, or who may be employed in the provision of opium on account of Government, or bargaining for the purchase of opium with such cultivator, or other person aforesaid, or in any way causing, encouraging, or advising, such cultivator or person to embezzle or illegally dispose of any opium, shall each and all of them forfeit to Government a sum equal to three times the penalty, prescribed in Section 45, Regulation XIII. 1816, for the illicit purchase or possession of opium, viz. the sum of twenty-four and forty-eight rupees per seer on the quantity of opium purchased, bargained for, or designed to be illicitly disposed of, as the case may be; and in cases wherein the said forfeiture shall not amount to the sum of one thousand and five hundred rupees, the party or parties aforesaid shall each of them forfeit such further sum, as with the forfeiture aforesaid, shall make the total penalty imposed amount to sicca rupees one thousand and five hundred: the said fines if not paid shall be commutable to imprisonment for a period not exceeding twelve months. In addition to the said penalties the offender shall be subject to imprisonment for the term prescribed in the aforesaid section for cases of illicit purchase or possession of opium.

Penalty on persons purchasing, bargaining for, or encouraging the embezzlement of opium, through the medium of cultivators of the poppy, or those employed in the provision of opium, on account of Government.

Proviso in cases where the opium illegally purchased or bargained for, shall not amount to the sum of one thousand and five hundred rupees.

Sixth. Native officers of Government of every description, and especially all such officers in the districts within which or in the neighbourhood of which opium is manufactured on the public account, are hereby strictly enjoined to assist to the utmost of their power in the suppression of the illicit sale, purchase, importation, transportation, or possession, of opium, by seizing the same, if authorized to do so, or if not vested with the power of seizure, by giving immediate information to the authority to which they may be respectively subject, of all instances of such illicit sale, purchase, importation, transportation, or possession of opium, which may come to their knowledge; and any native officer aforesaid, who may connive at the illicit sale, purchase, importation, transportation, or possession, of opium, or who may neglect to give information in either of those cases, shall, on conviction before the *zillah* or city magistrate, (if the native officer be subordinate to them, or in other cases before the collector of land revenue or officer in charge of the *abkaree mohaul*,) be liable to a fine not exceeding eight sicca rupees for each and every seer so sold, purchased, imported, transported, or possessed, with his knowledge or connivance, commutable in the event of its not being paid to imprisonment for a period not exceeding six months. And if the quantity of opium so sold, purchased, imported, transported, or possessed, cannot be ascertained, then and in that case the officer offending as aforesaid, shall be liable to a fine not exceeding one thousand rupees, commutable as aforesaid to imprisonment for a period not exceeding six months.

Native officers of Government required to suppress the illicit sale, purchase, and possession of opium by every means in their power.

Penalty on being convicted of connivance, or neglect of duty.

Punishment for forcibly resisting a public officer employed in the seizure of contraband opium.

Seventh. Any person who may by force or threats prevent an officer from effecting the seizure of any opium, suspected to be contraband, or who may forcibly resist such officer in the execution of that duty, shall in addition to the penalty prescribed for cases of connivance be liable on conviction before a magistrate to a fine not exceeding one thousand rupees. Parties so offending shall further be liable, in the event of any affray or other breach of the peace occurring in consequence of their resistance, to be punished under the general rules applicable to such cases.

Officers how to proceed in cases where they may apprehend opposition or resistance in making seizures of contraband opium, &c.

Eighth. It is hereby further declared and enacted, that if any officer authorized to attach opium, shall have seized, or be about to seize any despatch of opium on information or suspicion of its being contraband, or shall have effected, or be about to effect the attachment of the cattle, carriages, or boats, used in transporting such opium, and shall have reason to apprehend forcible resistance, such officer shall apply to the nearest *darogah* to aid him in the execution of his duty; and all *darogahs* or other officers in charge of *thanas* or *chokees* to whom such application shall be made, or who may otherwise have reason to apprehend the occurrence of a breach of the peace, in consequence of a seizure of opium, shall immediately afford the requisite aid to effect the seizure and preserve the peace.

Such seizures to be made at the sole risk and responsibility of the officers seizing.

Ninth. Such seizures shall be made on the responsibility and at the risk of the officers authorized to seize, and the police officers shall not be competent to exercise any discretion in regard to the propriety or otherwise of the seizure, which they may be called upon to support, but shall be careful to prevent any unnecessary violence.

The opium agents of Behar and Benares empowered to exercise the judicial powers vested in collectors of revenue by Regulation XIII. 1816.

XIX. *First.* Whatever judicial powers are declared by Regulation XIII. of 1816, to be vested in the collectors of land revenue or officers in charge of the *abkaree mohaul*, shall also belong to, and be discharged by the opium agents of Behar and Benares, and their respective deputies; and the investigation of all suits, complaints, or informations, which may come before them for the recovery of any fine or penalty recoverable by Government, or by the informer, on account of the illicit cultivation, manufacture, sale, purchase, importation, transportation, or possession of opium, shall be conducted under the same rules as are in force, for the guidance of the collectors of land revenue or other officers in charge of the *abkaree mohaul.*

Subject to the control of the Board of Customs, Salt, and Opium.

Second. Provided however, that the Board of Customs, Salt, and Opium, shall exercise the same control over the opium agents of Behar and Benares, and their respective deputies (including collectors of land revenue, when employed in the opium department) in the discharge of the duties entrusted to them under this section, as the Board of Revenue are directed to exercise over the collectors of land revenue, or officers in charge of the *abkaree mohaul* by Section 96, Regulation XIII. of 1816, and appeals from the judgment passed, or the acts done by the opium agents and their deputies, shall be preferred to the Board of Customs, Salt, and Opium, under the same rules and conditions, as are prescribed by Section 96, Regulation XIII. of 1816, in the case of appeals to the Board of Revenue, from the judgment of collectors of land revenue, or other officers in charge of the *abkaree mohaul.*

Medical officers, when required by the collectors and agents, to regulate and class all confiscated opium under distinct heads.

XX. It shall be the duty of all medical officers, who may be called upon by the collectors of land revenue or other officers in charge of the *abkaree mohaul*, or by the opium agents of Behar and Benares, and their respective deputies, to report on the quality of any seized or confiscated opium, to class the same under one of the four following heads, &c.

"Good opium," by which is meant perfectly pure opium.

"Marketable opium," or opium having one quarter of foreign matter in it.

"Inferior opium," or opium having more than one half of foreign matter in it; or

"Useless opium," by which is to be understood opium so adulterated, as not to be fit for any of the ordinary purposes of the drug, medicinal, or otherwise.

Opium agents not entitled to any share of rewards as heretofore for opium seized and confiscated by their officers or under their orders.

XXI. *First.* The opium agents and their deputies shall not be entitled to any share of the rewards, heretofore received by them for opium, which may have been attached, or confiscated by their respective order, or by their respective officers; and, in further modification of the provisions of Regulation XIII. 1816, and XI of 1818, relative to the rewards to be paid on the seizure and confiscation of contraband opium, the following rules are enacted. Provided also, that it shall be competent to the Governor General in Council, by an order in council, to discontinue the payment of the said rewards to any other officers, being

covenanted servants of the Company, and to modify the distribution thereof in such manner as may from time to time appear expedient.

Proviso as to the discontinuance of rewards to other officers.

Second. In case any attachment of illicit opium shall be made on information, and the opium shall be confiscated, the person or persons on whose information the same may have been seized, shall be entitled, provided the opium is declared by the civil surgeon of the station to be "good," to a reward calculated at the rate of one rupee eight annas per seer of 82 sicca weight on the opium so confiscated; and the native officer or officers of Government who upon such information made the attachment, or were immediately concerned in making it, shall be entitled to a similar reward. If the seizure of such opium shall have been made exclusively by the officer or officers of Government, and not upon information given by any other person, such native officer or officers shall be entitled to a reward at the rate of three rupees per seer of 82 sicca weight in the opium which may have been seized and confiscated.

Specification of rewards to be paid to informers and native officers concerned in the seizure of "good" opium.

Third. If the opium shall be declared "marketable," the informer or informers shall be entitled to a reward of twelve annas per seer of 82 siccaweight on the quantity of opium seized and confiscated, and the native officer or officers who seized it upon such information to a similar reward; in case the seizure of such opium shall have been made exclusively by the officer or officers of Government, and not upon information, such officer or officers shall be entitled to a reward of one rupee eight annas per seer of 82 sicca weight on the quantity of opium which may have been seized and confiscated.

Rewards for the seizure of "marketable" opium.

Fourth. If the opium shall be pronounced "inferior," the informer or informers shall receive a reward of ten annas per seer on the quantity confiscated, and the seizer or seizers of the opium on such information shall be entitled to a reward at the same rate.

Rewards for the seizure of "inferior" opium.

Fifth. In either of the three foregoing cases, that is to say, whenever opium shall be seized and confiscated, which is declared by the medical officer to be either good, marketable, or inferior, the persons on whose information the same may have been seized, shall receive one half of any fine which may be levied in consequence, and a moiety of the amount proceeds of the sale of any boat, carriage, or other vehicle, bullock, or other beast of burthen, box, chest, or other package, which may have been seized with it, and the native officer or officers who seized it upon such information, to one-fourth of the fine that may be levied, and a similar proportion of the amount proceeds of the confiscated article that may have accompanied it. If the seizure shall have been effected exclusively by the officers of Government and not upon information, such officer or officers shall receive, besides the rewards above assigned to them, three-fourths of any fine levied in consequence of the seizure, and an equal proportion of the amount proceeds of the sale of the boat, carriage, or other vehicle, bullock, or other beast of burthen, box, chest, or other package, which may have been seized and confiscated.

In the foregoing cases informers to receive a moiety and native officer a fourth of all fines, and of the proceeds of boats, carriages, cattle, &c seized with contraband opium

But if the seizure is effected by native officers without the intervention of an informer, such officers to receive three-fourths of the fines and proceeds.

Sixth. No reward shall be payable on opium declared to be useless, which may be seized and confiscated.

No reward to be given for the seizure of useless opium.

XXII. Whenever any party shall have been subjected to a fine under the provisions of this regulation, it shall be competent to the officer by whom the fine may have been adjudged, in the event of its not being immediately discharged, not only to transmit the party fined to the judge of the *dewanny adawlut* in order that he may be confined as already provided for, but likewise to have recourse to the attachment and sale of any personal property belonging to the party; and in the event of the amount of the fine not being liquidated by the sale of such personal property, recourse shall then be had to the sale of any real property which may belong to the party, under the rules for the sale of lands in liquidation of arrears of revenue.

Collectors, &c. how to proceed to compel payment of fines under this regulation.

XXIII. *First.* It is hereby enacted, that it shall and may be lawful for the opium agents and deputy opium agents, subject to the orders of the Board of Customs, Salt, and Opium, to punish any of the native officers belonging to their establishments, as well as *muhtoes* and other intermediate managers between the officers of Government and the opium

Opium agents and their deputies empowered to punish their native officers, &c. for neglect of duty or acts of oppression.

opium *ryots*, for any neglect or breach of duty, or any act of oppression which may not appear to be such as to require the interposition of the magistrate or criminal courts, by a moderate fine, not exceeding in any case fifty rupees, and commutable, if not paid, into imprisonment in the *dewanny* jail for a period not exceeding one month.

And to recover balances due by opium cultivators, &c. by a distraint and sale of lands, with such powers as are vested in the collectors of the land revenue.

Second. Provided also, that it shall and may be lawful for the opium agents, and deputy opium agents, with the sanction of the said Board, to recover any balances or sums of money due by any opium cultivator, or by any of the subordinate officers of the factory, or by any *muhtoo*, or intermediate manager, or by the surety of such cultivator, officer, or manager aforesaid, by the process of distraint and sale in the same manner, and with the same powers as collectors of the land revenue are authorized to exercise in distraining, for the recovery of rents due by *ryots*, and other tenants in estates held *khas*.

SPECIAL RULES FOR CALCUTTA.

Unlicensed persons residing in Calcutta prohibited from having in their possession more than a pound of foreign opium, unless under a certificate from the secretary to the Board of Customs, Salt, and Opium.

Penalty in cases where more than a pound of foreign opium is discovered without such a certificate to protect.

XXIV. *First.* With a view of better securing the duty imposed on the importation of foreign opium by sea, under the rules of Regulation XVI. of 1817, it is hereby enacted, that no person not being specially licensed by the collector of sea customs in Calcutta, or by the Board of Customs, Salt, and Opium, shall within the city of Calcutta, have in his possession more than one pound of opium at a time, without a certificate from the secretary to the said Board, evidencing that the same has been regularly imported by sea, and paid the duty prescribed in such case, or that it has been purchased at one of the sales held on the public account in Calcutta; and any opium exceeding one pound in quantity, which may be found without such a document to protect it, or which may disagree in any respect with the certificate in the possession of individuals not being licensed as aforesaid, shall be forfeited to Government, and shall be seized by or under the warrant of the said collector, or any of the magistrates of Calcutta, and the person or persons in whose possession it was found, shall forfeit to Government a sum equal to three times the amount of the duty imposed on the importation of the article by sea under the regulation aforesaid.

What such certificates are to contain, and by whom to be registered.

Second. The certificates directed to be issued by this regulation from the office of the Board of Customs, Salt, and Opium, shall contain, besides such other particulars as to that authority may appear fit, the name of the holder, the quantity of the drug, and purpose for which it is allowed to be retained, the number of the lot or lots as per sale book, if purchased at the Calcutta sales, with the number and mark on each of the chests, the cost of the opium per chest, and the date of the sale; and in the event of its having been imported by sea, the date and number of the opium as entered in the import registry book of the custom-house, the name of the importer, and of the ship in which it was imported; and each certificate so issued shall be separately registered by the secretary to the Board aforesaid, and shall bear the signature of that officer in evidence of its authority.

Rule to be observed by persons applying for permission to export by sea opium covered by a certificate.

Penalty for an infringement of such rule.

Third. In case it shall be required to export by sea any opium so covered by a certificate, it shall be the duty of the exporter to surrender the certificate at the time of his making his export application to the collector of sea customs, and any opium passed or attempted to be passed for exportation by sea without a certificate, or which may not correspond with the certificate, shall be forfeited as aforesaid, and the person or persons in whose possession it may be found, shall be liable to the penalty prescribed in the first clause of this section, for the case of the illicit possession of opium generally in Calcutta.

Certificates to be in force for one year only.

But if produced before the expiration of the year may be renewed at the discretion of the Board.

Unrenewed certificates after the lapse of a year to be considered null and void

Fourth. Certificates issued under the above rules shall be in force for one year only from their date, provided, however, that it shall be competent to the Board of Customs, Salt, and Opium to authorize their renewal for another year, and so on successively, as often as they may think proper, in the event of their being produced before the expiration of the period, for which they may respectively be current. Certificates which have exceeded the term of their currency, shall be considered as wholly null and void, and shall in no degree protect any opium which they may accompany.

A. D. 1793. REGULATION XXXV.

A REGULATION *for re-enacting, with Amendments, the Rules passed on the* 20*th June,* 24*th October, and* 31*st November* 1792, *and subsequent dates, for the Reform of the Gold and Silver Coin in Bengal, Behar, and Orissa; and for prohibiting the Currency of any Gold or Silver Coin in those Provinces, but the nineteenth Sun Sicca Rupee, and the nineteenth sun Gold Mohur, and their respective Divisions and Sub-divisions into Halves and Quarters; and for preventing the counterfeiting, defacing, or debasing of the Coin.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

THE principal districts in Bengal, Behar, and Orissa, have each a distinct silver currency, consisting either of the nineteenth *sun* sicca rupee, or old or counterfeit rupees of different *suns* or years, coined previous or subsequent to the Company's administration, which are the standard measure of value in all transactions in the districts in which they respectively circulate. The local circulation of these different sorts of rupees, originated chiefly in the following circumstances. Under the native government, it was customary to insert upon the rupees, the year in which they were struck; and the rupees coined at Patna, Dacca, and Moorshedabad, (at each of which cities there was an established mint,) bore different inscriptions, which in fact rendered the rupees issued in each year from the respective mints, a distinct species of coin. Upon the mints at Patna, Dacca, and Moorshedabad, being withdrawn soon after the commencement of the Company's administration, the proprietors and farmers of land in the interior parts of the country, who were bound by their engagements to pay the public revenue in sicca rupees, experienced considerable difficulty in obtaining those rupees, from the coinage of them being confined to Calcutta, at which place the only mint that remained in the provinces was established. They were in consequence compelled to collect the rents from the *ryots*, in the species of *sonat*, or other old rupees, of which there happened to be the greatest number in their respective districts, and which they were permitted to pay into the public treasuries at a fixed exchange. In consequence of the *ryots* being required to pay their rent in a particular sort of rupee, they of course demanded it from the manufacturers in payment for their grain, or raw material; whilst the manufacturers, actuated by similar principles with the *ryots*, required the same species of rupee from the traders who came to purchase their cloth, or other commodities. The various sorts of old rupees accordingly soon became the established currency of particular districts, and as a necessary consequence, the value of each rupee was enhanced in the district in which it was current, from being in demand for all transactions. As a further consequence, every other sort of rupees brought into the district was rejected, from being a different measure of value from that by which the inhabitants had become accustomed to estimate their property, or, if it was received, a discount was exacted upon it, equal to what the receiver would have been obliged to pay upon exchanging it at the house of a *shroff* for the rupee current in the district, or to allow upon passing it in payment to any other individual. Thus, if a

sicca rupee of the nineteenth *sun*, which is intrinsically worth about seven per cent. more than an *arcot*, was offered in payment in the Dacca province, it was either refused, or received nearly at the same value as an *arcot*; whilst the holder of *arcots*, or other sorts of rupees, who carried them into districts in which they were not current, was subject to similar loss. The proprietors and farmers of land, or the persons concerned in making their payments to the public treasuries, derived a considerable advantage from this enhanced valuation of the particular species of rupees current in their respective districts, as they were enabled to obtain credit for them in exchange for *siccas*, in which their revenues were payable, at a rate considerably exceeding their intrinsic worth. The profits which the *shroffs* or money-changers derive from this disordered state of the coin is necessarily enormous. Their agents in the different parts of the country, buy up all rupees which are brought into districts in which they are not current, and consequently at a depreciated value, and send them for sale to districts where they are the prevailing currency, and in which they dispose of them at an enhanced value to persons who have payments or purchases to make in those districts. The merchants and traders are under the necessity of submitting to the imposition, for no other rupee but the nineteenth *sun sicca* being coined at the mints, the old rupees are procurable only from the *shroffs*, and consequently they must either pay the exchange demanded, or discontinue their purchases. From this rejection of the coin current in one district, when tendered in payment in another, the merchants and traders, and the proprietors and cultivators of land in the different parts of the country, are subjected in their commercial dealings with each other to the same losses by exchange, and all the other inconveniences that would necessarily result were the several districts under separate and independent governments, each having a different coin. The money changers are the only description of people who derive any benefit from this disordered state of the coin. The loss falls upon Government and the public at large, and must be perpetual, unless the various old and counterfeit rupees now current in the different parts of the country, can be thrown out of circulation, and one species of rupee made the general standard measure of value in all transactions between individuals, and between Government and its subjects. The sicca rupee of the nineteenth *sun* is the established silver coin of the country, and the rupee in which the public revenues are payable. It was with a view to render it the general measure of value, that Government determined in the year 1773, that all rupees coined in future should bear the impression of the nineteenth *sun*, or year, of the reign of Shah Allum, and no other species of rupee (with the exception of some *arcot's*) has since been coined in the Calcutta mint. The rupees of the eleventh, twelfth, and fifteenth *sun*, were indeed directed to be considered current equally with the nineteenth *sun* sicca rupee. But this was a temporary measure, intended to be continued in force only until there should be a sufficiency of the nineteenth *sun* sicca rupee introduced into circulation. The number however of these three descriptions of rupees, is of course inconsiderable, compared with the number of the nineteenth *sun* sicca rupees that have been coined since the abovementioned year, and they are so much worn as to be no longer fit for circulation. The preceding remarks evince, that it is the interest of individuals of every description, excepting the money-changers, to cooperate with Government to render the nineteenth *sun* sicca rupee generally current, and the standard of value throughout the country. Amongst the measures considered necessary to effect this important object, the following were the principal. First, to direct the officers employed in the provision of the investment, the manufacture of salt, and all commercial transactions of the Company, to make their agreements with individuals for sicca rupees of the nineteenth *sun*; for if Government in their extensive commercial dealings, and in the provision of the salt, make contracts with their subjects in other species of rupees, they must necessarily continue the measure of value where those concerns are transacted, and it would be as ineffectual to declare the nineteenth *sun* sicca rupees the only legal currency, as it would be unjust to attempt to enforce the rule. Secondly, to oblige individuals to estimate their property by the nineteenth *sun* sicca rupee, by declaring the amount of bonds and engagements entered into after a certain period, (in fixing which a time was allowed that was presumed sufficient for the introduction of the necessary number of the nineteenth *sun* sicca rupees into circulation,) whereby any sum of money might be stipulated to be paid in any species of rupees excepting the nineteenth *sun* siccas, not recoverable in any court of judicature. Thirdly, to prohibit the receipt of any rupees excepting siccas of the nineteenth *sun*, at the pub-

lic treasuries after the date above alluded to. This last measure was calculated to oblige the proprietors and farmers of land to require nineteenth *sun* sicca rupees from their under-renters and *ryots*, and consequently induce the latter to demand them from the manufacturers, who for similar reasons, would necessarily require them from the merchants and traders, and thus make it the interest of all descriptions of persons to receive the nineteenth *sun* sicca rupee, and to reject every other species of rupee, upon the principles on which they before demanded the particular rupee current in the respective districts. Fourthly, To establish mints at the cities of Patna, Dacca, and Moorshedabad, to coin precisely the same rupee as that struck at Calcutta. Without the adoption of this last arrangement, it would have been useless to declare the nineteenth *sun* sicca rupee the only legal tender of payment. For unless individuals had been afforded a ready means of procuring their old coin to be converted without loss into the new, they would have been obliged to have purchased the new money from the *shroffs*, who would have demanded an exorbitant exchange upon it, as well with a view to reap the immediate advantage, as to prevent the establishment of the general currency of the nineteenth *sun* sicca rupee. Keeping open mints in the interior parts of the country, until the circulation may be filled up with that coin, precludes the necessity of any person applying to *shroffs* for it, and consequently deprives them of their influence (which is founded on the wants and necessities of individuals) by furnishing all persons with the new money at the cheapest rate, and with the least trouble. By the operation of these rules, the various sorts of old and light rupees must in a course of time fall to their intrinsic worth compared with the *sicca* of the ninteenth *sun*, as they will produce no more in the mint, and to which they will necessarily be brought to be converted into *siccas*, as they will be no where passable or in demand as coin, from being no where a measure of value. The rules by which the gold coin has been regulated, have been productive of evils similar to those which have prevailed with regard to the silver coin Under the native administrations, and until the year 1766, the gold mohur was not considered as a legal tender of payment in any public or private transaction, nor was the number of rupees for which it was to pass current, ever fixed by the Government. It was struck for the convenience of individuals, and the value of it in the markets fluctuated like other commodities, silver being the metal which was the general measure of value throughout the country. In the year 1766, the value of the gold coin with respect to the silver was first fixed, and the former coin declared a legal tender of payment. A gold mohur was struck, and ordered to pass for fourteen sicca rupees. But as this coin (calculating according to the relative value of the two metals) was much below the worth of the silver in the number of rupees for which it was ordered to pass, it was found impossible to render it current, and it was accordingly called in, and a new gold mohur, being that now current, was issued in 1769, which was directed to pass as a legal tender of payment for sixteen sicca rupees. The intrinsic worth of this coin, was estimated to be equal to the nominal value of it, or as nearly so as was deemed necessary to render it current at the prescribed rate. But whether owing to the effect of the orders for the introduction of the over-rated gold coin of 1766, the considerable value of the new gold mohur, and the want of divisions of it, so as to render the coin calculated for the dealings of the lower orders of the people in the interior parts of the country, or other causes, the currency of it has been confined almost entirely to Calcutta, where it has been received and paid in all public and private payments at the fixed value of sixteen sicca rupees. But this partial currency of the gold coin, has enabled the money changers to practise an abuse upon the public and individuals, of a nature similar to that which has prevailed regarding the silver. Individuals are obliged to receive gold mohurs at the full value in all payments made to them from the treasury at Calcutta. But as the coin will not pass in the interior parts of the country, the receivers are under the necessity, when they have occasion to make purchases or advances out of Calcutta, to sell their gold mohurs to a *shroff* for silver of the currency of the district in which their purchases are to be made, or, what is the same, for a bill on his house in the district payable in that currency, as the *shroff* in the latter case exacts the discount in fixing the exchange. The *shroffs* pay the gold which they thus purchase at a discount, into the treasury at Calcutta at par, whenever they have payments to make to Government. The gold mohurs are in this manner immediately thrown back upon the treasury whenever an opportunity offers, and the *shroffs* levy a discount on them as often as they are issued from it.

 The

The obstruction to the circulation of the gold coin out of Calcutta, necessarily affects its value in purchases in the markets within the town, where also a discount is frequently exacted upon it. The means which appear best calculated to render the gold mohur generally current, are to declare it receivable at all the public treasuries and in all public payments throughout the provinces, at the rate of sixteen sicca rupees; to make it a legal tender of payment in private transactions; to coin a great proportion of halves and quarters; and lastly, to impose a duty upon all gold bullion sent to the mint to be coined, so as to prevent too large a proportion of gold being introduced into circulation, by diminishing in some degree the advantage at present derived from the importation of it in preference to silver. Upon the above grounds, the regulations of the 20th June, 24th October, and 21st November, 1792, were adopted, and this detail of them, by apprizing individuals of the principles on which the coin of the country is regulated, will enable them to guard against the impositions of the money changers, who alone derive advantage from the want of a uniform gold and silver currency. The regulations above mentioned are hereby re-enacted, with amendments.

Mints established at Patna, Dacca, and Moorshedabad, in addition to the Calcutta mint.

Coin to be struck in the mints.

II. Mints have been established at the cities of Patna, Moorshedabad, and Dacca, in addition to the mint at Calcutta, in which sicca rupees and gold mohurs of the nineteenth *sun*, of the following weight and standard, and half and quarter rupees and gold mohurs, of the same standard, and proportionate weight, will be coined:—

Weight and standard of the coins.

NINETEENTH SUN GOLD MOHURS.

			CARAT.	GRS.
Troy weight,		grains	190,894—	
Assay compared with English standard gold, better			1	$3\frac{1}{4}$
Bengal weight,		annas	17	
Bengal assay,	Touch, or parts of fine gold, in 100,		$99\frac{1}{4}$	
	Alloy,		$\frac{3}{4}$	

NINETEENTH SUN SICCA RUPEE.

Troy weight,		grains	$179\frac{2}{3}$
Assay compared with English standard silver, better,		dwts.	13
Bengal weight,		annas	16
Bengal assay,	Touch, or parts of fine silver, in 100,		$97\frac{11}{12}$
	Alloy,		$2\frac{1}{12}$

Gold mohurs of full weight and standard coined since the 20th March 1769, to be a legal tender of payment at the rate of sixteen sicca rupees.

III. All gold mohurs of the weight and standard specified in Section 2, coined in the Calcutta mint, since the 20th March, 1769, or which may be coined in that mint, and in the mints of Patna, Dacca, and Moorshedabad, after the date of this regulation, and also their halves and quarters, are to be considered a legal tender of payment in all public and private transactions throughout the provinces of Bengal, Behar, and Orissa, at the rate of sixteen sicca rupees of the nineteenth *sun*, for each mohur, and the half and quarter mohur in proportion.

Native officers liable to dismission, and to pay costs and damages, upon being convicted of refusing to receive the gold coin.

If a native officer of any public treasury shall be convicted before the court of *dewanny adawlut* of any *zillah* or city, of refusing to receive in payment any such gold mohurs, or the halves or quarters of them, at the rates directed in this section, the court shall adjude the offender to be dismissed from his office, and further compel him to pay to the complainant his costs of suit, and such damages as to the court may seem proper, upon a consideration of the circumstances of the case.

For all silver bullion or coin of, or above *sicca* standard, coin equal to the weight of the standard bullion to be returned without any charge.

IV. For all silver bullion, or old or light silver coin, equal to, or above, *sicca* standard, which may be delivered into the mints, a number of the nineteenth *sun* sicca rupees, or halves or quarters of such rupees, equal in weight to the silver of *sicca* standard contained in such bullion or old or light coin, shall be returned to the proprietor without any charge whatsoever.

Twelve annas per cent. to be charged for refining to sicca standard, bullion, or old or light coin under that standard.

V. All silver bullion, or old or light silver coin, under *sicca* standard, which may be delivered into the mints, is to be refined to the *sicca* standard, and a number of the nineteenth *sun* sicca rupees, or halves or quarters of such rupees, equal in weight to the refined bullion, shall be returned to the proprietor, after deducting twelve annas per cent. for the expence of refining.

Option given to individuals to have their old gold

VI. It shall be at the option of individuals to have their old or light coin or bullion if gold, coined into gold mohurs, or half or quarter gold mohurs, and if silver, into the nine-

teenth *sun* sicca rupees, or half or quarter rupees, or into such proportions of each as they may think proper.

or silver bullion or money coined into gold mohurs or rupees or halves or quarters in any proportions.

VII. To guard as far as possible against the counterfeiting, clipping, drilling, filing, defacing, or debasing the coin, the edges both of the gold and silver coin are to be milled, and the dies are to be made of the same size as the coin, so that the whole of the impression may appear upon the surface of it.

Coin to be milled and to be of the same size as the die, so as to receive the whole impression upon it.

VIII. The nineteenth *sun* sicca rupees, and the nineteenth *sun* gold mohurs, and the halves and quarters of each, which may be coined at the mints established at Dacca, Patna, and Moorshedabad, and at the Calcutta mint, are to be precisely of the same shape, weight, and standard, and to bear the same impression both on the surface and the edges; and with a view to the effectual attainment of the last mentioned object, the dies for striking and milling the gold and silver coin, are to be cut in the Calcutta mint, and distributed by the mint master to the three subordinate mints; and when these dies are broken, or no longer serviceable, they are to be returned to the Calcutta mint.

Coin struck in the several mints to be precisely of the same shape, weight and standard, and to have the same impression.

Precaution to be taken for preventing any difference in the impression or milling of the coins struck in the three city mints.

IX. The gold and silver coin struck at the different mints, is to be received and paid indiscriminately at the prescribed value in all public and private transactions.

Coin struck at the different mints, to be received and paid indiscriminately.

X. The mint master is to cause a private mark to be put upon all dies which may be prepared for the several mints, but in such a manner as not to be distinguishable by the naked eye. These marks are to be varied as often as the mint master may judge proper upon new dies being made, and he is to keep a register of them, that in the event of any debased or defective coin being found in circulation, he may be able to ascertain from what mint it may have been issued.

Mint master to have private marks put upon the dies.

XI. The magistrates of the cities of Dacca, Patna, and Moorshedabad respectively, are required to proceed in person once in every fortnight, or as often as they may judge it proper, to the mints at Dacca, Patna, and Moorshedabad, without previously apprizing the superintendent of the mint, at the time when the money is usually struck off, and with their own hand, to take indiscriminately out of the heaps at the foot of the striking presses, three pieces of each description of coin that may have been struck off, and transmit them to the mint master at Calcutta, who is to cause the coin to be examined and assayed, and if it shall not be of the proper standard, or if it shall be defective in the workmanship, or in any other respect, he is to report the circumstances to the Governor General in Council.

Further precaution for preventing bad or defective coin being issued from the mints.

XII. Persons charged with counterfeiting, clipping, filing, drilling, defacing, or debasing the gold or silver coin, are to be committed to the criminal courts, and punished according as the law may direct.

Persons charged with counterfeiting the coin or other offences herein specified, to be committed to the criminal courts.

XIII. All officers, agents, *gomastahs*, or others employed in the collection or payment of the public revenue, or the rents of individuals, or the provision of the investment, the manufacture of salt, or opium, and all proprietors and farmers of land, dependant *talookdars*, under-farmers, and *ryots*, and all persons whomsoever, are prohibited affixing any mark whatever to the gold or silver coin, **and all rupees or gold mohurs, or half or quarter rupees or gold mohurs, that may be so marked, are declared not to be legal tenders of payment in any public or private transaction, and the officers of Government are directed to reject any rupees or gold mohurs, or any half or quarter rupees or gold mohurs, so marked, that may be tendered at the public treasuries.*

All persons prohibited affixing marks to the coin.

Coin so marked not to be a legal tender of payment, and to be rejected at the public treasuries.

XIV. As the number of the nineteenth *sun* sicca rupees in circulation in some districts, may not be sufficient to enable the proprietors and farmers of land to pay such part of their revenues as they may not pay in gold, in rupees of that description, the various sorts of rupees current in the several districts, will be received at the public treasuries from the proprietors and farmers of land in payment of their revenue until the 10th April 1794, corresponding with the 30th Chyte 1201 Bengal era, the 25th Chyte 1201 Fussily, the 30th Chyte 1201 Willaity, the 25th Chyte 1851 Sumbut, and the 9th Ramzaan 1208 Higeree, at the fixed rates specified in the following table, which are calculated agreeably to the difference of the intrinsic value, that each species of rupee bears to the nineteenth *sun* sicca rupee, as ascertained by assay in the Calcutta mint.

Rules and valuation according to which all rupees not being nineteenth *sun* siccas are to be received in discharge of the public revenue until the 10th April, 1794.

* The latter part of this section is rescinded by Sec. 3, Reg. II. 1812.

SORTS OF RUPEES.

	Column First. Sicca Weight.	Column Second. 19 Sun Siccas.		
Siccas of Moorshedabad, Patna, and Dacca, per	100	100	0	0
Phooley Sonats, ...	do.	100	0	0
Delhy Mahomet Shai, ...	do.	99	8	0
Money Surat, large, ...	do.	99	8	0
Benares Sicca, ...	do.	99	8	0
Bissun Arcots, ...	do.	97	14	6
Sonats Sabic and Duckie, ...	do.	97	8	0
Forshee Arcots, ...	do.	97	6	6
French Arcots, ...	do.	97	0	0
Patanca Arcots, ...	do.	96	9	6
Arungzeebe Arcots, ...	do.	96	9	6
Gursaul, ...	do.	96	9	6
Madras Arcots, new, ...	do.	96	4	9
Masulipatam and Shardar Arcots, ...	do.	96	0	0
Patna Sonats, old, ...	do.	96	0	0
Benares rupees, old, ...	do.	95	14	6
Madras Arcots, old, ...	do.	95	14	6
Farukabad rupees, ...	do.	95	12	9
Jehaujee Arcots, ...	do.	95	11	3
Chaunta Arcots, ...	do.	95	11	3
Calcutta and Moorshedabad Arcots, ...	do.	95	6	6
Old Arcots, ...	do.	95	3	3
Dutch Arcots, ...	do.	95	0	0
Surat Arcots, ...	do.	94	0	0
Benares Trisolie, ...	do.	92	6	6
Viziery rupees, ...	do.	63	0	0
Narrainy half rupee, new, ...	do.	63	0	0

Explanation of the mode of receiving the rupees agreeably to the above table.

XV. To prevent misconception of the mode of receiving rupees of sorts under the above table, it is to be understood, that one hundred sicca weight of each of the sorts of rupees specified in the first column (whatever number of the rupees may go to that weight) is to be considered equal to the number of nineteen *sun* sicca rupees placed opposite to it in the second column.

Rule for rupees tendered at the public treasuries which are not specified in the table.

XVI. If any other species of rupees besides those specified in the table, are tendered in payment at any of the public treasuries, one hundred sicca weight of them, indiscriminately taken from the sum paid in the presence of the payer or his agent, is to be sent to the nearest mint to be assayed, and the payer shall receive credit for a number of the nineteenth *sun* sicca rupees equal in weight to the silver of sicca standard that the rupees so paid may be estimated to contain according to the assay, after deducting twelve annas per cent. for the expence of refining, should the rupees be under sicca standard.

Rupees of sorts received at the public treasuries to be sent to the mints.

XVII. Rupees of sorts which may be received at the public treasuries agreeably to the table in Section 14, or under Section 16, are not on any account to be issued therefrom, but are to be sent to the mints, and coined into siccas of the nineteenth *sun*.

After the 10th April 1794, no silver or gold coin, excepting rupees or gold mohurs of the nineteenth *sun*, or their respective divisions and subdivisions, to be considered a legal tender of payment.

XVIII. After the 10th April 1794, no other rupee but the nineteenth *sun* sicca, and no other gold mohur but the nineteenth *sun* gold mohur, or the halves and quarters of each, shall be received at any of the public treasuries, or issued therefrom, on any account whatsoever; and no other rupees or gold mohurs, excepting the rupees and gold mohurs of th nineteenth *sun*, and the halves and quarters of each, shall be legal tenders of payment in any public or private transaction.

Bonds or agreements for money, executed prior to the 10th April 1794, to be dischargeable prior to that date, either in the coin stipulated in the deed, or in

XIX. Bonds, or writings, or other agreements, whether written on verbal, entered into prior to the 10th April 1794, whereby a sum of money is stipulated to be paid in any species of rupee or gold mohur excepting the nineteenth *sun sicca*, or the gold mohur of the nineteenth *sun*, and which may not be discharged previous to the abovementioned date, may be liquidated at the option of the debtor, either in the rupee specified in the instrument, or in the nine-

teenth *sun* sicca rupee at the valuation specified in the table in Section 14, or in the nineteenth *sun* gold mohur.

nineteenth *sun* siccas at the rates in the table.

XX. After the 10th April 1794, no person shall recover in any court of judicature in the provinces of Bengal, Behar, or Orissa, any sum of money under a bond, or other writing, or any agreement written or verbal, entered into after the abovementioned date, by which any sum of money shall be stipulated to be paid in any species of rupees excepting sicca rupees, or gold mohurs, of the nineteenth* sun, *or the halves and quarters of each.*

Agreements executed after the 10th April 1794, stipulating for the payment of money in any other species excepting rupees or gold mohurs of the nineteenth sun, *or the halves or quarters of them, not recoverable in any court of justice.*

XXI. All engagements hereafter entered into on the part of Government for the provision of the investment, or the manufacture of salt, are to be made in the sicca rupee, or the gold mohur of the nineteenth *sun*, and all proprietors and farmers of land are prohibited from concluding engagements with their under-farmers, *ryots*, or dependant *talookdars*, after the 10th April 1794, in any species of rupees or gold mohurs, excepting the sicca rupees and the gold mohurs of the nineteenth *sun*, under the penalty of not being permitted to recover any arrears that may become due to them under such engagements.

All engagements on the part of Government for the provision of the investment, or salt, to be made in the nineteenth *sun* sicca rupee or gold mohur. Engagements for rent and revenue to be made in the same coin. Arrears on engagements stipulating the payment of any other coin, not recoverable.

XXII. If sicca rupees of the nineteenth *sun* of full weight, or the halves or quarters of such rupees, shall be tendered at any of the public treasuries, and any of the native officers shall refuse to receive them in payment of any public demand, and shall require any other species of rupees, or if any of the species of rupees mentioned in the table in Section 14, shall be tendered at the public treasuries prior to the date specified in Section 18, at the valuation specified in the table, and any native officer shall refuse to receive them at such valuation, upon proof of such offence before the *dewanny adawlut* of the *zillah* or city in which the complaint may be cognizable, the court shall dismiss the offender from his office, and oblige him to pay costs of suit, and damages to the party complaining.

Punishment for native officers at any of the treasuries refusing to receive the nineteenth *sun* gold mohur or rupee in payment.

XXIII. After the date specified in Section 18, if any native officer at any of the public treasuries shall be convicted of receiving in payment of a public demand any gold or silver coin, excepting the gold mohur or the sicca rupees of the nineteenth *sun*, or the halves and quarters of each, the court shall dismiss him from his office, and adjudge him to pay such fine to Government as may appear to them adequate to the offence.

Native officers at any of the public treasuries liable to fine and dismission for receiving any coin but the nineteenth *sun* rupee or gold mohur after the 10th April 1794.

XXIV†. In consideration of the expence incurred in refining gold, not of gold mohur standard, and with a view to discourage the importation of gold bullion in preference to silver bullion, the following duty is to be levied on gold bullion sent to the mints for coinage.

Duty to be levied at the several mints on gold bullion.

	Rs.	As.	
Bullion of or above gold mohur standard,	2	8	*per cent.*
Ditto ¾ to 5 per cent. worse than that standard,	2	12	*do.*
Ditto from 5 to 10 per cent. ditto,	3	4	*do.*
Ditto from 10 to 20 per cent. ditto,	3	12	*do.*

XXV. No duty is to be charged on the re-coinage of old or light gold mohurs, or half or quarter gold mohurs, coined at the Calcutta mint since the 20th March 1769, nor on the re-coinage of any gold mohurs, or half or quarter gold mohurs, which may be coined in the mints at Patna, Dacca, Moorshedabad, or Calcutta, after this date.

No duty to be levied on the re-coinage of old gold mohurs, halves, or quarters, coined in the Calcutta mint since the 20th March 1769, or which may be hereafter coined in any of the mints.

XXVI‡. All bullion delivered into the mints, is to be assayed in the order in which it may be received; refined in the order in which it may be assayed, and coined in the order in which it may be refined. Standard bullion delivered into the mints is to be registered as refined bullion, on the date on which it may be assayed.

Order in which bullion delivered into the mints, is to be assayed, refined and coined.

XXVII. *First.* The following registers are to be kept open at the mints of Calcutta, Patna, Dacca, and Moorshedebad, for public inspection.

Registers to be kept for public inspection in the several mints.

Second. A register of unassayed bullion delivered into the mint, specifying the quantity delivered, the date on which it was received, and the name of the proprietor.

Third. A register of bullion assayed and refined, specifying the date on which it was assayed, and the date on which it was refined, the name of the proprietor, and the produce in

* This section is rescinded by Section 2, Regulation XIII. 1807.
† This section is rescinded by clause first, Section 5, Regulation II. 1812.
‡ This section is rescinded by Sect. 4, Regulation II. 1812.

sicca rupees or gold mohurs, together with the date of the certificate granted for the produce, and the date on which such certificate was discharged.

European and native officers of Government herein specified liable to be sued for any breach of the regulations respecting the coinage.

XXVIII. Collectors of the revenue, commercial residents or agents, salt agents, the mint master at Calcutta, the superintendents of the subordinate mints at the cities of Patna, Dacca, and Moorshedabad, and their respective officers, are to be liable to be sued for damages in the *zillah* or city court to which they may be amenable, for any breach of this regulation, or any other regulation which may be enacted respecting the coin.

A. D. 1794. REGULATION VI.

A REGULATION *for postponing to the* 10*th April*, 1795, *the Operation of such Parts of Sections* 18, 19, 20, *and* 23, *Regulation XXXV.* 1793, *as regard to the Silver Coin.*—PASSED *by the Governor General in Council, on the* 30*th May* 1794; *corresponding with the* 19*th Jeyte* 1201 *Bengal era; the* 16*th Jeyte* 1201 *Fussily; the* 19*th Jeyte* 1201 *Willaity; the* 16*th Jeyte* 1851 *Sumbut; and the* 29*th Showal* 1208 *Higeree.*

Preamble.

BY Section 18, Regulation XXXV. 1793, it was enacted, that after the 10th April 1794, corresponding with the 30th Chyte 1200 Bengal era, the 25th Chyte 1201 Fussily, the 30th Chyte 1201 Willaity, the 25th Chyte 1851 Sumbut, and the 9th Ramzaan 1208 Higeree, no other rupee excepting the *sicca* of the nineteenth *sun*, should be received at any of the public treasuries, or issued therefrom, or be considered as a legal tender of payment in any public or private transaction. This rule was a confirmation of a rule to the same effect, passed on the 24th October 1792, at which time it was presumed, that by the abovementioned period, a sufficient number of sicca rupees of the nineteenth *sun* would have been introduced into circulation for rendering it the only legal tender of payment, and enforcing the other rules in that regulation that were to take place from the same date. The Governor General in Council having received representations from different parts of the country, that the number of sicca rupees of the nineteenth *sun* now in circulation is not sufficient for the purposes above mentioned, and that rejecting all other species of rupees at the treasuries in the different *zillahs* at present, would impede the collection of the revenue, and be productive of much inconvenience to the people at large, the following rule has been enacted.

Operation of the rules in Regulation XXXV. 1793, herein specified, postponed to the 10th April 1795.

II. Such parts of Sections 18, 19, 20, and 23, Regulation XXXV. 1793, as regard the silver coin, are not to be considered to be, or to have been, in force, until the 10th of April 1795, corresponding with the 30th Chyte 1201 Bengal era, the 6th Bysaak 1202 Fussily, the 30th Chyte 1202 Willaity, the 6th Bysaak 1802 Sumbut, the 19th Ramzaan 1209 Higeree, after which period, all the rules contained in those sections are to be considered in full force. Until the arrival of that period, rupees of sorts are to be received at the public treasuries, and to be current under the rules that were in force regarding them previous to the 10th April 1794.

A. D. 1795. REGULATION LIX.

A REGULATION *for further postponing to the* 10*th April* 1796, *the Operation of such Parts of Sections* 18, 19, 20, *and* 23, *Regulation XXXV.* 1793, *as regard the Silver Coin.*—PASSED *by the Governor General in Council, on the* 29*th September* 1795; *corresponding with the* 15*th Assin* 1202 *Bengal era; the* 1*st Assin* 1203 *Fussily; the* 15*th Assin* 1203 *Willaity; the* 1*st Assin* 1852 *Sumbut; and the* 15*th Rubbee ul Awul* 1210 *Higeree.*

Preamble.

THE reasons assigned in the preamble to Regulation VI. 1794, for suspending certain rules in Regulation XXXV. 1793, until the 10th April 1795, continuing to operate, and consequently rendering it necessary that the enforcement of those rules should be further postponed; the Governor General in Council has enacted as follows.

Operation of the rules in Regulation XXXV. 1793, herein specified, postponed to the 10th April 1796.

II. Such parts of Sections 18, 19, 20, and 23, Regulation XXXV. 1793, as regard the silver coin in the provinces of Bengal, Behar, and Orissa, shall not have effect until the 10th of April 1796, corresponding with the 31st Chyte 1202 Bengal era; the 18th Chyte 1203 Fussily; the 31st Chyte 1203 Willaity; the 18th Chyte 1853 Sumbut; and the 1st Showal 1210 Higeree; after which period, all the rules contained in those sections are to be considered in full force. Until the arrival of that period, rupees of sorts shall be received at the public treasuries in those provinces, and shall be current therein, under the rules that were in force regarding them previous to the 10th April 1794; but the rupees which may be so received, are not on any account to be disbursed from the said treasuries, but are to be sent to the mint to be recoined into siccas of the nineteenth sun, as prescribed in Section 17, Regulation XXXV. 1793.

A. D. 1795. REGULATION LXI.

A REGULATION *for determining what Sicca Rupees of the nineteenth Sun shall be considered as of standard Weight in Payments in the Provinces of Bengal, Behar, and Orissa.*—PASSED *by the Governor General in Council on the* 13*th November* 1795; *corresponding with the* 30*th Kautick* 1202 *Bengal era; the* 17*th Kautick* 1203 *Fussily; the* 30*th Kautick* 1203 *Willaity; the* 17*th Kautick* 1853 *Sumbut; and the* 30*th Rubbee us Sanee* 1210 *Higeree.*

Preamble.

AGREEABLY to the ancient usage of the country, all payments in silver are made by weight. This usage was established to keep up the circulating coin to its full standard weight, by obliging the holders of light coin to carry it to the mint for recoinage; and as the demand of Government on the proprietors of estates with whom a settlement has been made, is fixed in perpetuity at a specific amount in money; it is essential to the interests of the state, that this, as well as all other rules calculated to prevent the circulation of light coin, should be adhered to as strictly as may be possible. A practice, however, obtained under the native administration, and which continued to prevail under the British Government, of receiving light rupees in payment of private, and not unfrequently of public demands, with an allowance or batta adequate to the deficiency; individuals often finding it more convenient or advantageous to make good this deficiency, than to send their light coin to the mint, or to dispose of it to a *shroff* for coin of full weight. By the abuse of this practice, in progress of time the circulation became filled with coin rendered deficient in its weight by wear, or artificial means. The landholders and farmers of the revenue availed themselves of this defective state of the currency to exact large sums from their *ryots* and tenants, on account of the deficiency in its weight, urging that similar demands would be made on them when they tendered it in discharge of their revenue; and the *shroffs* levied similar impositions in private transactions. To obviate these and other abuses, it was determined by Regulation XXXV. 1793, that after a certain period, no rupees should be considered as a legal tender of payment excepting the rupees of the nineteenth sun of the weight and standard specified in that regulation. In weighing, however, the rupees received into the treasuries, against standard weights, with a view to a strict adherence to the letter of the regulation, instead of a specific number of the newest coin procurable, as had been generally the practice, it was found that the nineteenth sun sicca rupees, almost immediately after their introduction into circulation, were generally from two to four annas per cent. deficient in weight; and on inquiry, it was ascertained that from the number of points in the inscription, and the fineness of the silver, this deficiency invariably arose on the first introduction of new coin into circulation, although it would circulate several years without suffering any further considerable diminution in its weight. In order, therefore, to preserve the salutary custom of receiving the coin by weight, and at the same time to obviate the loss and inconvenience that would have resulted both to the public and individuals by rejecting the new coin in payment on account of the smallest deficiency in weight, and consequently compelling the holders to return it to the mint almost immediately after its being issued from thence, certain orders were issued and communicated to the Board of Revenue and to the collectors on the 2d October 1795. These orders, with modifications, are now enacted into a regulation, which is

to be in force from the date of its receipt in the several *zillah* and city courts in the provinces of Bengal, Behar, and Orissa.

Sicca rupees of the nineteenth sun which may not have lost by wear more than six annas per cent. to be received as of full weight.

II. All sicca rupees of the nineteenth sun, which shall not have lost by wear a greater proportion of their full standard weight than six annas per cent. or six sixteenths of a rupee in one hundred rupees, shall be considered as of standard weight, and be received as such in all public and private transactions.

The above rule applicable only to loss of weight by wear.

Rule in case of loss of weight by artificial means.

III. The above rule, however, is to be considered applicable to those nineteenth sun rupees only, in which the loss of weight has been occasioned by wear. Whenever rupees of the above description may have lost any part of their full weight, although such loss shall not exceed six annas per cent. by filing, clipping, or other artificial means, they shall not be considered as of standard weight, and, if tendered in payment at any of the public treasuries, or offices, they shall be received at their intrinsic value as hereafter directed, and the *podars* or examiners of the public money, are required to separate all such rupees.

And in cases where the loss of weight by wear shall exceed six annas per cent.

IV. *First.* Rupees of the nineteenth sun deficient in weight from any other cause excepting wear, or deficient in weight from wear in a greater amount than six annas per cent. are to be received agreeably to the following rule.

How such rupees shall be received.

Not to be disbursed again.

Second. For one hundred sicca weight of such light nineteenth sun sicca rupees, the payer is to receive credit for one hundred nineteenth sun sicca rupees. The light rupees thus received at the public treasuries, are not to be disbursed again, but are invariably to be sent to the mint to be recoined.

Mint-master to furnish standard weights.

V. The mint-master at Calcutta is required to furnish the Board of Revenue for the use of the collectors, with stamped metal weights of fifty sicca weight each, or such other weight as may be required by them, and all receipts and payments at the public treasuries are to be regulated agreeably to such standard weights.

Rules to apply to the quarters and halves of rupees.

VI. The foregoing rules are to be considered equally applicable to the halves and quarters of the nineteenth sun sicca rupee.

A. D. 1795. REGULATION LXII.

A REGULATION *for withdrawing the Mint established at Moorshedabad under Regulation XXXV.* 1793.—PASSED *by the Governor General in Council, on the* 11*th December* 1795; *corresponding with the* 28*th Aughun* 1202 *Bengal era; the* 15*th Aughun* 1203 *Fussily; the* 28*th Aughun* 1203 *Willaity; the* 15*th Aughun* 1852 *Sumbut; and the* 28*th Jumaud-ul-Awul* 1210 *Higeree.*

THE continuance of the mint established at Moorshedabad being deemed unnecessary, in consequence of the inconsiderable quantity of coin and bullion brought to it for coinage, the Governor General in Council has enacted as follows. Preamble.

II. The mint established at Moorshedabad, under Regulation XXXV. 1793, is hereby directed to be withdrawn. Moorshedabad mint withdrawn.

A. D. 1799. REGULATION III.

A REGULATION *for postponing to the End of the Bengal Year* 1204, *or to the* 10*th of April* 1798, *the Operation of Section* 20, *Regulation XXXV.* 1793, *within the Zillah of Sylhet.*—PASSED *by the Vice-President in Council, on the* 19*th April* 1799; *corresponding with the* 9*th Bysaak* 1206 *Bengal era; the* 29*th Cheyte* 1206 *Fussily; the* 9*th Bysaak* 1206 *Willaity; the* 29*th Chyte* 1856 *Sumbut; and the* 12*th Zekaad* 1213 *Higeree.*

Preamble.

WHEREAS it appears by a representation from the judge of *zillah* Sylhet, that Regulation XXXV. 1793, prohibiting the currency of any gold or silver coin after the 10th April 1794, except the nineteenth *sun* gold mohur and nineteenth *sun* sicca rupee, was not promulgated in the above district before the month of September 1797, or Assin 1234 B. S. and that in consequence bonds and other engagements were contracted till that period in the various species of rupees current within the *zillah* aforesaid, the amount of which by Section 20. of Regulation XXXV. 1793, is declared irrecoverable in any court of judicature; the Vice-President in Council has therefore passed the following rule, to prevent injury from ignorance of the regulations in such cases; and to be in force in the above *zillah* only.

Section 20. of Regulation XXXV. 1793, not to have effect in *zillah* Sylhet until the 10th April 1798.

II. Section 20. of Regulation XXXV. 1793, shall not have effect in the *zillah* of Sylhet until the 10th of April 1798, corresponding with the 30th *Chyte* 1204 B. S.; the 22d Shawaul 1212 Higeree; and the 10th Bysaak 1855 Sumbut; after which period the provisions contained in the said section and regulation, are to be considered in full force in that *zillah*, as in other parts of the province of Bengal.

A. D. 1803. REGULATION XLV.

A REGULATION *for the Reform of the Gold, Silver, and Copper Coin of the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company.*—PASSED *by the Governor General in Council, on the* 24*th March,* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

Preamble.

WHEREAS the silver coin, in circulation in the provinces ceded by the Nawaub Vizier to the English East India Company, consists of rupees of various denominations, differing from each other in weight and standard: And whereas the settlement for the payment of the land revenue in the said provinces, and all other engagements with Government, as well as the private engagements between individuals, have been hitherto necessarily made in the currency of the *zillah* in which the engagements have been concluded, in conformity to the usage of the country: And whereas the present state of the silver coin, in the provinces aforesaid, is equally injurious to the Government, and to individuals in general: And whereas it is necessary, for the purpose of relieving the Government and individuals from the inconvenience and loss which they sustain, from the circulation of different descriptions of silver coin, continually fluctuating in their relative current or nominal value, that the various sorts of rupees, now in circulation throughout the ceded provinces, should be withdrawn from circulation, and that one species of rupee should be rendered the general standard measure of value in all transactions between individuals, and between Government and its subjects: And whereas the copper coin, at present current in the said provinces, consists of pice of various denominations, differing in weight and standard: And whereas the convenience of the public at large will be materially promoted by the establishment of one copper coin in the provinces aforesaid: And whereas it is expedient that the gold coin, or gold mohurs, current in the provinces aforesaid, should continue to circulate conformably to the existing usages of the country; the following rules have been accordingly enacted.

A silver coin, to be denominated the Lucknow sicca rupee of the forty-fifth *sun*, of the weight and standard of the Lucknow rupees, declared the established legal silver coin in the ceded provinces.

II. A silver coin, to be denominated the Lucknow sicca rupee of the forty-fifth *sun*, struck in the mint at Furruckabad, corresponding in weight and standard with the sicca rupee at present struck at Lucknow, in the dominions of the Nawaub Vizier, and thence denominated the Lucknow rupee, is hereby declared to be the established and legal silver coin in the provinces ceded by the Nawaub Vizier to the English East India Company.

A specification of the weight and standard of the Lucknow rupee, as now established, will be hereafter published.

III. A specification of the weight and standard of the Lucknow sicca rupee, as now established, will be inserted in a regulation which will be hereafter published.

A mint established at Furruckabad for coining rupees and halves and quarters of rupees, of the

IV. A mint shall be established at, or in the immediate vicinity of, the town of Furruckabad, in which Lucknow sicca rupees of the forty-fifth *sun*, and of the prescribed weight and standard, and half and quarter rupees, of the same standard and proportionate weight, will be coined. It shall be competent to the Governor General in Council, by an order in Council, to increase or reduce the number of mints in the ceded provinces, or to remove the mint or mints to any other place, or places, within the dominions of the Company, according as he shall

prescribed weight and standard.

Mints to be increased, reduced, or removed, according to the pleasure of the Governor General in Council.

Prescribed size and form of the Lucknow forty-fifth *sun* sicca rupees, and to bear what impression.

shall judge proper; and every mint which shall be established shall be subject to the rules contained in this regulation, regarding the mint directed to be established at Furruckabad, or such other regulations as may be hereafter enacted.

V. The Lucknow forty-fifth *sun* sicca rupee, as established by this regulation, shall be of the same size and from as the nineteenth *sun* sicca rupee, struck in the mint at Calcutta, and shall bear the following impression :—

ON THE FACE.	ON THE REVERSE.
الله حامي دين محمد	ميمنت مانوس
سايه فضل شاه عالم باد شاه	سنه ۴۵ جلوس
سكه زد بر هفت كشور	ضرب فرخ آباد

Size and impression of the halves and quarters of rupees.

Coin to be milled, and to be of the same size as the die, so as to receive the whole impression on it.

VI. The half and quarter rupee shall be proportionally less in size than the rupee, according to their respective value ; and shall bear the same impression as the rupee.

VII. To guard as far as possible against counterfeiting, clipping, drilling, filing, defacing, or debasing the silver coin, the edges of such coin shall be milled ; and the dies shall be made of the same size as the coin, so that the whole of the impression may appear upon the surface of it.

The dies to be cut in the Calcutta mint. To be returned to the Calcutta mint, when no longer serviceable.

VIII. The dies for striking the silver coin in the ceded provinces shall be cut in the mint at Calcutta, and shall be sent by the mint master at Calcutta to the mint master at Furruckabad. When the dies are broken, or no longer serviceable, they shall be returned to the Calcutta mint.

A mint committee established at Furruckabad for the superintendence of the mint at that station. Of whom the committee shall consist.

IX. A mint committee shall be established at Furruckabad, consisting of the magistrate, and the collector of the revenue, of that *zillah*, or the persons holding those offices for the time being, for the superintendence of the business of the mint at that station. The mint committee at Furruckabad shall conform to such instructions as they shall receive from the mint committee at the presidency ; such instructions not being contrary to this or any other regulation published in the manner prescribed in Regulation I. 1803.

The immediate business of the mint to be conducted by an officer, to be denominated the mint and assay master.

The mint and assay master subjected to the authority of the mint committee at Furruckabad and Calcutta.

X. The immediate conduct of the business of the mint at Furruckabad shall be committed to an officer, to be denominated the mint and assay master, with an adequate establishment of native officers. The mint and assay master shall be subject to the authority of the mint committees at Furruckabad and Calcutta respectively..

The judge of circuit to report to the Governor General in Council the manner in which the business of the mint is conducted, in holding a general jail delivery at Furruckabad.

XI. It shall be the duty of the judge of the court of circuit for the division of the ceded provinces, who shall hold the half yearly general jail delivery in the* zillah *of Furruckabad, at the periods prescribed by the regulations, to visit the mint at that station, at each session, and to make such inquiries as he shall consider necessary to satisfy himself of the manner in which the business of the mint is conducted ; reporting the result of his inquiries to the Governor General in Council. The mint and assay master, and the mint committee, at Furruckabad, shall furnish the judge of the court of circuit with whatever information he may require, relative to the business of the mint at that station.*

Mint master at Calcutta to have private marks put upon the dies prepared for the mint at Furruckabad.

A register of new dies to be kept by the mint master at Calcutta.

Precaution for preventing bad or defective coin being issued from the mint.

XII. The mint master at Calcutta shall cause a private mark to be put upon all dies which may be prepared for the mint at Furruckabad, but in such a manner as not to be distinquishable by the naked eye, or by persons unacquainted with it. These marks shall be varied as often as the mint master at Calcutta shall judge proper, upon new dies being made, and he shall keep a register of them, in order that he may be enabled to discover any debased or defective coin which may be hereafter found in circulation.

Mint committee and mint master at Calcutta how to proceed on such occasions.

XIII. One of the members of the mint committee at Furruckabad shall proceed, in person, once in every fortnight, or oftener if the committee shall judge proper, at the time when the money is usually struck of, without previously apprizing the officers of the mint ; and shall take indiscriminately, out of the heaps at the foot of the striking presses, three pieces of each description of coin that may have been struck off, and transmit them to

* Superseded by clause second, Section 9, Regulation II. 1812.

the

the mint committee at the presidency, who shall send the same to the mint master at Calcutta, in order that he may cause the coin to be examined and assayed. If the specimens of coin, so transmitted, shall be found not to be of the proper standard; or if the coin shall be defective in the workmanship, or in any other respect; the mint master shall report the circumstances to the mint committee at the presidency, for the orders of the Governor General in Council.

XIV. Persons charged with counterfeiting, clipping, filing, drilling, defacing, or debasing the silver coin, struck in the mint at Furruckabad, under this regulation, shall be committed to the criminal courts, and shall be punished as the law may direct.

Persons charged with counterfeiting the coin, how to be dealt with.

XV. All Lucknow forty-fifth *sun* sicca rupees, struck in the mint at Furruckabad, of the prescribed weight and standard, which shall be coined in that mint, after the promulgation of this regulation; and also the halves and quarters of such rupees; shall be considered to be a legal tender of payment, in all public and private transactions, throughout the provinces ceded by the Nawaub Vizier to the English East India Company, according to their prescribed value. If a native officer of any public treasury shall be convicted, before the court of *adawlut* of any *zillah*, of refusing to receive in payment any such rupees, or the halves or quarters of such rupees, according to their established value, the court shall adjudge the offender to be dismissed from his office; and shall further compel him to pay to the complainant his costs of suit, and such damages as to the court may seem proper, upon a consideration of the circumstances of the case.

All Lucknow forty-fifth *sun* sicca rupees, struck at Furruckabad under this regulation, to be a legal tender of payment in all public and private transactions after the promulgation of the regulation.

What penalty incurred for refusing to receive such rupees.

XVI. All officers, agents, *gomashtas*, or others employed in the collection or payment of the public revenue, or the rents of individuals, or the provision of the investment; and all proprietors and farmers of land, dependant *talookdars*, under-farmers, or *ryots*, and all persons whomsoever; are prohibited affixing any mark whatever to the silver coin struck under this regulation. All rupees, or halves, or quarters of rupees, which may be so marked, are declared not to be legal tenders of payment, in any public or private transaction; and the officers of Government are directed to reject any rupees, or halves, or quarters of rupees, so marked, which may be tendered at the public treasuries in the ceded provinces.

All persons prohibited affixing marks to the silver coin.

Coin so marked not to be legal tenders of payment, and to be rejected at the public treasuries.

XVII. *First.* The ensuing triennial settlement of the land revenue in the ceded provinces, which will be formed on the expiration of the Fussily year 1212, and all future settlements of the land revenue in those provinces, shall be made in the Lucknow forty-fifth *sun* sicca rupee, as established by this regulation. In determining the amount of the rent or *jumma* to be paid to Government by the proprietors and farmers of land in the ceded provinces, on the formation of the ensuing or any future settlement, (with the exception stated in the following clause,) the Board of Revenue and the collectors of the revenue will be guided by the table of rates to be inserted in a regulation, which will be hereafter published. The difference of the intrinsic value between the species of rupee in which the existing settlement has been made, and the Lucknow forty-fifth *sun* sicca rupee, as now established, shall be calculated, according to the table above mentioned; and, after deducting such difference, the settlement shall be concluded for the residue in the said forty-fifth *sun* Lucknow sicca rupee.

The ensuing settlement, and all future settlements of the land revenue in the ceded provinces, to be made in the rupee established by Section 2.

The Board of Revenue and the collectors how to determine the rent or *jumma* in forming the settlement.

Exception.

Second. In instances in which engagements with Government shall be executed by proprietors of land, or farmers of land, for the ensuing settlement of the land revenue, previously to the publication of the table of rates mentioned in the preceding clause, and previously to the commencement of the new coinage in the mint at Furrackabad, as established by this regulation, a clause shall be inserted, binding such proprietors, or farmers, to pay to Government Lucknow sicca rupees, struck at Lucknow, of the usual weight and standard; or the same species of rupees as they may receive from their under-renters or *ryots*, at the *bazar* rates of *batta*, for the time being, which may regulate the relative value of such rupees, when compared with the Lucknow sicca rupee struck at Lucknow; until the said table of rates shall be published. From and after the publication of the table of rates aforesaid, and from and after the commencement of the new coinage in the mint at Furruckabad, as established by this regulation, the Lucknow sicca rupee, struck at Lucknow, shall be received only according to its intrinsic value, during the period prescribed by Section 23. for receiving rupees, not

Rules for the payment of the revenue, in instances in which engagements shall be entered into with Government previously to the publication of the table of rates above mentioned, and previously to the commencement of the new coinage at Furruckabad.

being the rupees declared by this regulation to be the established and legal silver coin within the provinces ceded by the Nawaub Vizier to the English East India Company. In the event of the commencement of the new coinage in the mint at Furruckabad, previously to the publication of the table of rates abovementioned, the public revenue shall be paid to Government, either in the silver coin established by this regulation, or in the species of rupees received by the proprietors or farmers of land from their under-renters or *ryots*, at the *bazar* rates of *batta*, for the time being, which may regulate the relative value of such rupees, when compared with the Lucknow forty-fifth *sun* sicca rupee, struck in the mint at Furruckabad, under this regulation, until the said table of rates shall be published. The collectors shall insert in their treasury accounts the rates of batta at which all rupees, not being Lucknow siccas struck at Lucknow, or Lucknow forty-fifth *sun* siccas struck at Furruckabad, (according as either of those descriptions of rupees may be received under this clause,) may be received by them.

Rules and valuation according to which all rupees not being forty-fifth *sun* Lucknow siccas struck at Furruckabad, are to be received in discharge of the public revenue, until the commencement of the year 1216 Fussily.

XVIII. *First.* As a sufficient number of the Lucknow forty-fifth *sun* sicca rupees, to be struck in the mint at Furrackabad, may not be introduced into circulation, for a considerable period of time, to enable the proprietors and farmers of land, in the ceded provinces, to pay their revenue in rupees of that description, the various sorts of rupees, current in those provinces, will be received at the public treasuries, from the proprietors and farmers of land, in payment of their revenue, until the commencement of the year 1216 Fussily, at the fixed rates specified in the table which will be published in a future regulation; which rates will be calculated conformably to the difference of the intrinsic value which each species of rupee bears to the Lucknow forty-fifth *sun* sicca rupees established by this regulation, as ascertained by assay in the Calcutta mint.

A copy of the abovementioned table to be affixed up in the mint, and in the *cutcherrees* of the judges, magistrates, and the collectors.

Second. Immediately after the publication of the table of rates mentioned in the preceding clause, a copy of the same, in the Persian and Hindoostanee languages, shall be fixed up by the mint master, in a conspicuous part of the mint at Furruckabad, and by the judges and magistrates, and collectors of the revenue, throughout the ceded provinces, in a conspicuous part of their respective *cutcherrees*, under their signature respectively.

The preceding section applicable to all issues of money made by Government in any other than the prescribed specie, until the commencement of the year 1214 Fussily.

XIX. The rule prescribed in the first clause of the preceding section, shall be held applicable to all other transactions between Government and individuals, until the commencement of the year 1214 Fussily. It is accordingly declared, that all issues of money which may be made, on account of Government, from and after the promulgation of the table of rates mentioned in the preceding section, until the period of time above mentioned, in any other descriptions of rupees than the Lucknow forty-fifth *sun* sicca rupee, struck in the mint at Furruckabad, shall be regulated by the table of rates aforesaid.

Explanation of the mode of receiving rupees of sorts, according to the table mentioned in Section 18.

XX. To prevent misconception of the mode of receiving rupees of sorts, under the table of rates mentioned in Section 18, it is to be understood, that one hundred sicca weight of each of the sorts of rupees which will be specified in the first column, (whatever number of the rupees may go to that weight,) shall be considered equal to the number of Lucknow forty-fifth *sun* sicca rupees, struck in the mint at Furruckabad, placed opposite to it in the second column.

Rule for receiving rupees tendered at the public treasuries which are not specified in the table mentioned in Section 18.

XXI. If any other species of rupees, besides those specified in the table mentioned in Section 18, are tendered in payment, at any of the public treasuries, before the period specified in Section 23, one hundred sicca weight of them, indiscriminately taken from the sum paid, in the presence of the payer or his agent, shall be sent to the mint at Furruckabad to be assayed; and the payer shall receive credit for a number of the Lucknow forty-fifth *sun* sicca rupees, of the prescribed weight and standard, equal in weight to the silver of sicca standard which the rupees so paid may be estimated to contain, according to the assay, after deducting twelve annas per cent. for the expense of refining, should the rupees be under the prescribed standard.

Twelve annas per cent. to be deducted for the expense of refining, when below the prescribed standard.

Rupees of sorts received at the public treasuries to be sent to the mint.

Officers of Government not to issue rupees of sorts from the public treasuries between the pro-

XXII. Rupees of sorts, which may be received at the public treasuries, agreeably to the table mentioned in Section 18, or under Section 21, shall not, on any account, be issued therefrom, from and after the commencement of the year 1214 Fussily; but shall be sent to the mint at Furruckabad, and be coined into siccas of the Lucknow forty-fifth *sun*. The officers of Government are also prohibited from issuing, from the public treasuries, rupees of sorts which may be received at the same, between the date of the promulgation of this regulation

lation and the period of time above mentioned, excepting in instances in which the exigencies of the public service shall render the issuing of such rupees indispensably necessary.

XXIII. From and after the commencement of the year 1216 Fussily, no other rupee, but the Lucknow forty-fifth *sun* sicca, or the halves and quarters of the same, struck in the mint at Furruckabad, shall be received at any of the public treasuries, or issued therefrom, on any account whatsoever; and no other rupees, excepting the rupees above mentioned, and the halves and quarters of the same, shall be legal tenders of payment in any public or private transaction.

XXIV. Bonds, or writings, or other agreements, whether written or verbal, entered into prior to the commencement of the year 1216 Fussily, whereby a sum of money is stipulated to be paid in any species of rupee, excepting in the Lucknow forty-fifth *sun* sicca rupee, as established by this regulation, and which may not be discharged previously to the above-mentioned date, may be liquidated, at the option of the debtor, either in the rupee specified in the instrument, or in the Lucknow forty-fifth *sun* sicca rupee, at the valuation specified in the table of rates mentioned in Section 18. In instances in which an agreement for the payment of money shall be adjusted, previously to the publication of the table of rates above mentioned, and previously to the commencement of the new coinage in the mint at Furruckabad, the money shall be paid, at the option of the debtor, either in the rupee stipulated by the agreement, or according to the rule prescribed in clause second, Section 17. of this regulation.

XXV. From and after the commencement of the year* 1216 *Fussily, no person shall recover, in any court of judicature in the ceded provinces, any sum of money, under a bond, or other writing, or any agreement, written or verbal, entered into within the limits of the provinces aforesaid, after the above-mentioned date, by which any sum of money shall be stipulated to be paid in any species of rupee, excepting in the Lucknow sicca rupee, of the forty-fifth* sun, *as established by this regulation, or the halves and quarters of the same.*

XXVI. All engagements hereafter entered into, on the part of Government, for the provision of the investment, shall be made in the Lucknow forty-fifth *sun* sicca rupee, as established by the present regulation; and all proprietors and farmers of land are prohibited, from the commencement of the year 1216 Fussily, from concluding engagements with their under-farmers, *ryots*, or dependant *talookdars*, in any species of rupee, excepting the rupee of the description above mentioned, under the penalty of not being permitted to recover any arrears which may become due to them, under such engagements. Proprietors and farmers of land are expected, in all practicable cases, to conclude any engagements, which they may have occasion to form with their under-farmers, *ryots*, and dependant *talookdars*, between the date of the publication of this regulation and the commencement of the year 1216 Fussily, in the Lucknow rupee of the forty-fifth *sun*, as established by this regulation.

XXVII. If the Lucknow sicca rupees of the forty-fifth *sun*, established by this regulation, of full weight, or the halves or quarters of such rupees, shall be tendered at any of the public treasuries; and any of the native officers shall refuse to receive them, in payment of any public demand, and shall require any other species of rupees; or if any of the species of rupees to be inserted in the table mentioned in Section 18, shall be tendered at the public treasuries, prior to the date specified in Section 23, at the valuation specified in such table; or if any of the species of rupees in which the collections are made from the under-renters, or *ryots*, shall be tendered at the public treasuries at the *baxar* rates of *batta* for the time being, under clause second of Section 17, and any native officer shall refuse to receive them at such valuation; upon proof of such offence, before the court of *adawlut* of the *zillah* in which the complaint may be cognizable, the court shall dismiss the offender from his office, and shall adjudge him to pay costs of suit, and damages to the party complaining.

XXVIII. After the date specified in Section 23, if any native officer, at any of the public treasuries, shall be convicted of receiving, in payment of a public demand, any silver coin, excepting the Lucknow sicca rupee of the forty-fifth *sun*, established by this regulation,

mulgation of this regulation and the commencement of the year 1214 Fussily, excepting in cases of indispensable necessity.

After the commencement of the year 1216 Fussily, no silver coin excepting Lucknow sicca rupees of the 45th *sun*, or their respective divisions and subdivisions, to be considered a legal tender of payment.

Bonds or agreements for money executed prior to the commencement of the year 1216 Fussily to be dischargeable prior to that date, either in the coin stipulated in the deed, or in 45th *sun* Lucknow sicca rupees, at the rates specified in the table mentioned in Section 18.

Exception from the foregoing rule.

Agreements executed after the commencement of the year 1216 *Fussily, stipulating for the payment of money in any other specie excepting the prescribed Lucknow sicca rupee of the* 45*th* sun, *or the halves or quarters of them, not recoverable in any court of justice.*

All engagements, on the part of Government, for the provision of the investment, to be made in the rupee prescribed in Section 2. Engagements for rent and revenue to be made in the same coin.

All engagements between proprietors and farmers of land, and their under-renters of whatever description to be made in the Lucknow 45th *sun* sicca rupee, from the commencement of the year 1216 Fussily.

Penalty for acting contrary to the rules above prescribed.

Proprietors and farmers of land expected, in all practicable cases, to form settlements with their under-renters, between the publication of this regulation and the period above specified, in the Lucknow 45th *sun* sicca rupee

Punishment for native officers at any of the treasuries refusing to receive the rupee established by Section 2.

Native officers at any

Rescinded by Section 9, Regulation XIII. 1807.

of the public treasuries liable to fine and dismission for receiving any coin but that prescribed by Section 2.

or the halves and quarters of the same, the court shall dismiss him from his office, and shall adjudge him to pay such fine to Government as may appear to the court to be adequate to the offence.

For all silver bullion or coin of, or above, the prescribed standard, coin equal to the weight of the standard bullion to be returned without any charge whatever.

XXIX. For all silver bullion, or old or light silver coin, equal to, or above, the standard of the Lucknow forty-fifth *sun* sicca rupee, (to be inserted in a regulation which will be hereafter published,) which may be delivered into the mint at Furruckabad, a number of the Lucknow forty-fifth *sun* sicca rupees, or halves, or quarters, of such rupees, equal in weight to the silver of the prescribed standard contained in such bullion, or old or light coin, shall be returned to the proprietor, without any charge whatever.

Twelve annas per cent. to be charged, for refining to the prescribed standard, bullion, or old or light silver coin, under that standard.

XXX. All silver bullion, or old or light silver coin, under the prescribed standard, which may be delivered into the mint at Furruckabad, shall be refined to the prescribed standard; and a number of the Lucknow forty-fifth *sun* sicca rupees, of the prescribed weight and standard, or halves, or quarters, of such rupees, equal in weight to the refined bullion, or coin, shall be returned to the proprietor, after deducting twelve annas per cent. for the expense of refining.

A written notification to be affixed up in the mint, and in the *cutcherrees* of the judges and magistrates, and of the collectors of the revenue, and to what effect.

XXXI. A written notification, under the signature of the mint master at Furruckabad, and of the judges and magistrates, and collectors of the revenue, of the several *zillahs*, declaring that all silver bullion, or old or light silver coin, equal to, or above, the prescribed standard, which may be delivered into the mint at Furruckabad, for coinage, will be converted into the silver coin, established by this regulation, without any charge whatever to the proprietor; and specifying the rate of duty to be paid by persons bringing silver bullion, or old or light silver coin, below the prescribed standard, to the mint, for coinage, for the expense of refining the same; shall be fixed up in a conspicuous part of the mint at that station, and in the *cutcherrees* of the several judges and magistrates, and of the collectors of the revenue, throughout the ceded provinces. Any change which may be hereafter made in the rate of charge for refining silver, below the prescribed standard, or in any manner relating to the expense of coinage, shall be notified to the public in a similar manner.

Changes in the rate of charge for refining or relating to the expense of coinage, to be notified in a similar manner.

Option given to individuals to have their silver bullion, or old or light silver coin, coined into rupees, or halves or quarters of rupees.

XXXII. It shall be at the option of individuals to have their old or light silver coin, or silver bullion, coined into the Lucknow forty-fifth *sun* sicca rupees, or half or quarter rupees, or into such proportions of each, as they may think proper.

All Lucknow forty-fifth *sun* sicca rupees, which shall not have lost by wear more than six annas per cent. or six sixteenths of a rupee in a hundred, to be considered of standard weight, and to be received as such in all transactions.

XXXIII. All Lucknow sicca rupees of the forty-fifth *sun*, struck in the mint at Furruckabad, which shall not have lost by wear a greater proportion of their full standard weight than six annas per cent. or six sixteenths of a rupee in one hundred rupees, shall be considered as of standard weight, and shall be received as such in all public and private transactions.

The foregoing rule not applicable to rupees in which the loss of weight shall not have been occasioned by wear, but by artificial means.

Such rupees to be received at their intrinsic value.

XXXIV. The rule prescribed in the preceding section shall be considered applicable to those Lucknow forty-fifth *sun* sicca rupees only, struck in the mint at Furruckabad, in which the loss of weight has been occasioned by wear. Whenever rupees of the above description may have lost any part of their full weight, although such loss shall not exceed six annas per cent. by filing, clipping, or other artificial means, such rupees shall not be considered as of standard weight; and, if tendered in payment at any of the public treasuries, or offices, they shall be received at their intrinsic value, as hereafter directed; and the *podars*, or examiners of the public money, are required to separate all such rupees.

Rule to be observed in receiving rupees deficient in weight from any other cause excepting wear, or from wear exceeding six annas per cent.

XXXV. *First.* Lucknow rupees of the forty-fifth *sun*, struck in the mint at Furruckabad, which may be deficient in weight, from any other cause excepting wear, or deficient in weight from wear in a greater amount than six annas per cent. shall be received conformably to the following rule.

Second. For one hundred Lucknow sicca weight of such light forty-fifth *sun* sicca rupees, the payer shall receive credit for one hundred Lucknow forty-fifth *sun* sicca rupees. The light rupees, thus received at the public treasuries, shall not be again disbursed, but shall be invariably sent to the mint at Furruckabad to be recoined.

The rules contained in Sections 33, 34, and 35, applicable to halves and quarters of rupees.

XXXVI. The rules contained in Sections 33, 34, and 35, of this regulation, shall be considered equally applicable to the halves and quarters of the forty-fifth *sun* Lucknow sicca rupee, struck in the mint at Furruckabad.

The mint master at Calcutta to furnish stan-

XXXVII. The mint master at Calcutta shall furnish the Board of Revenue, for the use of the collectors in the ceded provinces, with stampt metal weights of fifty Lucknow sicca

weight each, or such other weights as may be required by them; and all receipts and payments, at the public treasuries, shall be regulated conformable to such standard weights.

dard weights, for the use of the collectors.

XXXVIII. All silver bullion, and old or light silver coin, delivered into the mint at Furruckabad, for coinage, shall be assayed in the order in which it shall be received; refined in the order in which it may be assayed; and coined in the order in which it may be refined. Standard silver bullion, delivered into the mint, shall be registered as refined bullion, on the date on which it may be assayed.*

Order in which silver bullion, and old or light silver coin, delivered into the mint, is to be assayed, refined, and coined.

XXXIX. The following registers shall be kept open, at the mint of Furruckabad, for public inspection; viz.

Registers to be kept for public inspection in the Furruckabad mint.

A register of unassayed silver bullion, delivered into the mint; specifying the quantity delivered, the date on which it was received, and the name of the proprietor.

A register of silver bullion, assayed and refined; specifying the date on which it was assayed, the date on which it was refined, the name of the proprietor, and the produce in the Lucknow forty-fifth *sun* sicca rupees; together with the date of the certificate granted for the produce, and the date on which such certificate was discharged.

XL. English copies of the registers mentioned in the foregoing section, shall be sent by the mint master at Furruckabad, on the fifth day of every month, for the month preceding, to the mint committee at the presidency.

The mint master at Furruckabad to transmit copies of the foregoing registers to the mint committee at the presidency.

XLI. *First.* The operation of the mint at Bareilly shall be discontinued, from the date of the promulgation of this regulation; with the exception of the coinage of whatever silver bullion and silver coin may be deposited in the mint of that station, for coinage, when the regulation shall be promulgated. It shall be left to the option of the proprietors of such bullion and coin, either to withdraw the same, or to have it converted into the silver coin hitherto struck in the mint at Bareilly, and denominated the Bareilly rupee, as they shall think proper.

The operation of the mint at Bareilly, and the coinage of Furruckabad rupees in the Furruckabad mint, to be discontinued, and from what periods

Second. The coinage of the silver specie, hitherto struck in the mint at Furruckabad, and denominated the Furruckabad rupee, shall be discontinued, from the time when the mint master at that station shall be furnished with the necessary machinery and dies for commencing the new silver coinage established by this regulation. Immediately on being enabled to commence the new silver coinage, the mint master at Furruckabad shall fix up a written notification, under his signature, in a conspicuous part of the mint, declaring that no silver bullion or silver coin will be received at the mint, for coinage into any other description of rupee than the rupee established by this regulation, from and after the date of such notification. The mint master shall also transmit copies of the said notification, under his signature, to the several judges and magistrates, and to the collectors of the revenue, in the ceded provinces, in order that the same may be fixed up in their respective *cutcherrees*, for general information. It shall be left to the option of the proprietors of whatever silver bullion and silver coin may be deposited in the mint at Furruckabad, for coinage, at the time of the publication of the notification above mentioned, either to withdraw the same, or to have it converted into the silver coin hitherto struck in the mint of that station, and denominated the Furruckabad rupee, or into the new silver coin established by this regulation, as they shall think proper.

Rule respecting bullion or coin deposited in those mints for coinage, at the periods above mentioned.

XLII. Whereas the gold coin denominated gold mohurs, have never obtained an extensive circulation in the ceded provinces, in consequence of silver having been the general measure of value in those provinces, from time immemorial: and whereas during the government of the Nawaub Vizier, the value of the gold mohurs in circulation, with relation to the silver coin, was never fixed: and whereas the coinage of gold mohurs has been long discontinued by the native Government of the said provinces, as well as in the adjacent foreign states: it is not, therefore, judged necessary, at present, to establish a gold coinage in the provinces in question. The gold mohurs shall be permitted to be circulated, in the ceded provinces, as heretofore, according to the value which individuals, receiving and paying the same, shall determine; but gold mohurs shall not be considered to be a legal tender of payment, in any public or private transaction; nor shall they bear any fixed rate of value, compared with reference to the silver coin, or Lucknow forty-fifth *sun* sicca rupee, struck in the mint at Furruckabad, as established by this regulation; but they shall continue to circulate, as heretofore, agreeably to the established usage of the country.

The establishment of a gold coinage in the ceded provinces not considered necessary. Gold coin to continue in circulation as heretofore.

Not to be considered a legal tender of payment in any transactions.

* Rescinded by Section 7, Regulation II. 1812.

A copper coin of an uniform weight, and of pure copper, established in the ceded provinces.

XLIII. A copper coin, of the forty-fifth* sun, *weighing two hundred and eighty-four and a half grains troy, and consisting of pure copper, shall be established, in the provinces ceded by the Nawaub Vizier to the English East India Company. The corresponding Lucknow and Calcutta sicca weight of the copper coin above mentioned will be inserted in a future regulation.*

Form, size, and impression, which the copper coin shall bear. The edges not to be milled.

XLIV. The form, size, and impression of the copper coin, established by the foregoing section, shall correspond with those prescribed by Section 5. of this regulation, for the Lucknow forty-fifth *sun* sicca rupee; but the edges of such copper coin shall not be milled, nor have any mark or impression thereon.

Copper pice and half pice, will be coined in the mint at Furruckabad.

XLV. Copper pice, of pure copper, and of the weight prescribed by Section 43; and half pice of the same standard and proportionate weight and size; will be coined in the mint established at Furruckabad, under Section 4. of this regulation. The half pie shall bear the same impression as the whole pie. A smaller division of the pie than the half pie shall not be coined.

Individuals at liberty to send or bring to the Furruckabad mint, pure copper or copper coin of pure copper, to be coined into pice or half pice of the prescribed weight.

XLVI†. Individuals are at liberty to send, or bring, to the mint at Furruckabad, pure copper, or old pice or other copper coin consisting of pure copper, to be coined into pice, or half pice, of the prescribed weight and standard.

Individuals at liberty to have their copper, or copper coin, coined into whole or half pice.

XLVII. It shall be at the option of individuals to have their copper, or copper coin, coined into whole pice, or half pice, or into such proportions of each, as they may think proper.

For all copper, or copper coin, pice or half pice of equal weight to that produced, and of the prescribed weight, shall be returned to the proprietor, without any charge whatever.

None but pure copper to be received at the mint for coinage.

XLVIII. For all pure copper, or old copper coin consisting of pure copper, which may be delivered into the mint at Furruckabad for coinage, a number of the pice, established by this regulation, or halves of such pice, equal in weight to the copper produced from such copper or copper coin, shall be returned to the proprietor, without any charge whatever. None but pure copper shall be received at the mint for coinage into pice.

Copper coin, for any sum below the value of one rupee, to be considered a legal tender of payment, in all transactions.

To be received and issued in the foregoing case at what rate.

XLIX. The copper coin, established by Section 43. of this regulation, struck in the mint at Furruckabad, shall be received at, and issued from, the public treasuries, and shall also be paid and received, in private transactions between individuals, in the ceded provinces, for the payment of any sum, being the fractional part of a rupee. Pice received, or issued, under this section, shall be received and issued, according to the rate at which pice may be current in the *bazar*, with reference to the established silver coin, at the time when the payment may be made, unless any other rate shall be mutually agreed upon by the parties.

Penalty incurred by a disobedience of the rule prescribed in the foregoing section.

If the offender be an officer of Government, to be dismissed from his office.

L. Any public officer, or other person, convicted, before a court of *adawlut*, of refusing to receive in payment the fractional part of a rupee in the copper coin now established, in adjustment of an account, as directed in the foregoing section, shall be liable to pay to the complainant his costs of suit, and such damages as to the court may seem proper, upon a consideration of the circumstances of the case. If the offender shall be a native public officer of Government, the court shall further adjudge him to be dismissed from his office.

The rules prescribed by Sections 11, 13, 14, and 31, applicable to the copper coinage established by Section 44.

LI. *First.* The rules prescribed by Sections 11, 13, 14, and 31, of this regulation, respecting the silver coinage in the ceded provinces, are declared to be applicable to the copper coinage established in those provinces, by Section 44. of this regulation.

Registers of copper coinage to be kept for public inspection. A copy to be sent monthly to the mint committee at the Presidency.

Second. A register shall be kept in the mint at Furruckabad (to be open for public inspection) of all copper, or old copper coin, which may be brought to the mint for coinage. Such register shall also specify the name of the proprietor, and the produce in the pice established by this regulation; together with the date of the certificate granted for the produce, and the date on which such certificate was discharged. An English copy of the above-mentioned register shall be transmitted, on the fifth day of every month, for the month preceding, to the mint committee at the presidency.

European and native officers of Government herein specified liable to be sued for any breach of this or any future regulation, respecting the coinage.

LII. Collectors of the revenue, commercial residents, or agents, the mint and assay master at Furruckabad, and their respective officers, shall be liable to be sued for damages, in the *zillah* courts to which they may be respectively amenable, for any breach of this regulation or any other regulation which may be enacted respecting the coinage in the ceded provinces.

* Rescinded by Section 2, Regulation XXI. 1816.
† Rescinded by Section 2, Regulation VI. 1820.

A. D. 1803. REGULATION LIV.

A REGULATION *for postponing the Operation of Section* 20, *Regulation XXXV.* 1793, *within the Zillah of Chittagong.*—PASSED *by the Governor General in Council, on the* 24*th of November* 1803; *corresponding with the* 10*th Aughun* 1210 *Bengal era; the* 25*th Aughun* 1211 *Fussily; the* 10*th Aughun* 1211; *Willaity; the* 25*th Aughun* 1860 *Sumbut; and the* 8*th Shabaan* 1218 *Higeree.*

Preamble.

THE reasons stated in the preamble to Regulation III. 1799, for postponing the operation of Section 20, Regulation XXXV. 1793, in the *zillah* of Sylhet, being equally applicable to the *zillah* of Chittagong, until the 1st Bhadoon of the Bengal year 1210, corresponding with the 16th August A. D. 1803, when the regulation above mentioned was first promulgated and enforced in this district; the Governor General in Council has passed the following rule, to be in force in the *zillah* of Chittagong only.

Section 20, Regulation XXXV. 1793, not to have effect in *zillah* Chittagong until the 1st Bhadoon 1210, B. S. or 16th August 1803, E. S.

II. Section 20, Regulation XXXV. 1793, shall not have effect in the *zillah* of Chittagong until the 1st Bhadoon of the Bengal year 1210, or 16th August A. D. 1803; after which period the provisions in the said section and regulation are to be considered in full force in that *zillah*, as in other parts of the province of Bengal.

A. D. 1805. REGULATION XI.

A REGULATION *for extending to the Conquered Provinces, situated within the Dooab and on the right Bank of the River Jumna; and to the Territories ceded to the Honorable the English East India Company in Bundlecund by the Peishwah; Regulation* XLV. 1803, *entitled "A Regulation for the Reform of the Gold, Silver, and Copper Coin, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company: also for providing for the Appointment of the Native Officers of Government, employed in the Mint, established at Furruckabad, under Regulation XLV.* 1803; *and for extending to such Native Officers such parts of Regulation V.* 1804, *as provide for the Appointment and Removal of the Native Officers of Government in certain Departments.*—PASSED *by the Vice-President in Council, on the* 15*th August* 1805; *corresponding with the* 1*st Bhadoon* 1212 *Bengal era; the* 5*th Bhadoon* 1212 *Fussily; the* 1*st Bhadoon* 1212 *Willaity; the* 5*th Bhadoon* 1862 *Sumbut; and the* 13*th Rubbee-us-Sanee* 1220 *Higeree.*

Preamble.

WHEREAS Regulation XLV. 1803, provides rules for the reform of the gold, silver, and copper coin, in the provinces ceded by the Nawaub Vizier to the Honorable the English East India Company: And whereas it is expedient, that the regulation above mentioned should be extended to the conquered provinces situated within the Dooab and on the right bank of the river Jumna, and to the territories ceded to the Honorable the English East India Company in Bundlecund by the Peishwah: And whereas it is advisable, that rules should be provided for the appointment and removal of the native officers of Government, employed in the mint at Furruckabad; the following rules have been accordingly enacted.

Regulation XLV. 1803, extended to the conquered provinces, and to the territories ceded to the Company in Bundlecund by the Peishwah.

II. Regulation XLV. 1803, is hereby extended to the conquered provinces situated within the Dooab, and on the right bank of the river Jumna, ceded to the Honorable the English East India Company by Dowlut Rao Scindiah; and to the territories situated in Bundlecund on the right bank of the river Jumna, ceded to the Honorable the English East India Company by the Peishwah; to which the laws and regulations of the British Government have been extended by Regulation IX. 1804, and Regulations VIII. and IX. 1805: and the periods prescribed for the operation of the said regulation, in the provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, are also hereby declared to be applicable to the provinces and territories aforesaid.

The operation of the mint at Saharunpore, and of any other mint or mints in the conquered provinces, to be discontinued, and from what period.

III. The operation of the mint at Saharunpore, and of any other mint or mints within the provinces and territories mentioned in Section 2, the operation of which shall not have already ceased, shall be discontinued, from the date of the promulgation of this regulation; with the exception of the coinage of whatever silver bullion and silver coin may be deposited in such mint or mints, for coinage, when the regulation shall be promulgated. It shall be left to the option of the proprietors of such bullion and coin, either to withdraw the same, or to have it converted into the silver coin hitherto struck in the mint in which it may be deposited, for coinage, as they shall think proper.

Native officers, employed in the mint at Furruckabad, to be nominated, in the first instance, by the mint and assay master.

Rules contained in Regulation V. 1804, respecting the appointment and removal of native officers, extended to the native officers, employed in the mint at Furruckabad

References regarding the removal and appointment of native officers to be made in the first instance to the mint committee at Furruckabad.

The mint committee at Furruckabad, empowered in certain cases, to direct the dismission or suspension of native officers employed in the mint, without a previous reference being made to them by the mint and assay master.

IV. *First.* The native officers of Government, forming the fixed establishment in the mint at Furruckabad, shall be nominated, in the first instance, by the mint and assay master, subject to the confirmation of the mint committee at that station, or of the Governor General in Council, according as such officers may come within the descriptions of officers specified in Regulation V. 1804, providing rules for the appointment and removal of native officers; which regulation, as far as it relates to the appointment and removal of native officers, is hereby extended to the native officers of Government, employed in the mint at Furruckabad. All references, regarding the appointment, resignation, suspension, or removal, of the native officers of Government, employed in the mint at the above station, whose salary shall amount to or exceed ten rupees per month, shall be made by the mint and assay master in the first instance, to the mint committee at that station, who will act therein, in the same manner as the other intermediate authorities mentioned in the regulation aforesaid.

Second. It shall be competent to the mint committee at Furruckabad, whenever they shall see good and sufficient cause, to direct the dismission or suspension of any native officer of Government, employed in the mint at that station, according to the nature of the office and the amount of the salary, although a previous reference shall not be made to them, respecting such officer, by the mint and assay master; and the mint and assay master is enjoined to obey such requisitions as may be received by him from the mint committee to the above effect. The mint committee are, however, required to report to the Governor General in Council every instance in which they shall exercise the power vested in them by the present clause, accompanied by a translation of their proceedings, and of the defence of the officer dismissed or suspended.

A. D. 1806. REGULATION III

A REGULATION *for defining the Weight and Standard of the Silver Coin, established, in the ceded and conquered Provinces, by Regulation XLV.* 1803, *and Regulation XI.* 1805; *and the Weight of the Copper Coin established in the said Provinces by the Regulations above-mentioned; also for fixing a Table of Rates for regulating the Receipt and Payment of Rupees of different Descriptions, during the Periods prescribed by Regulation XLV.* 1803, *for the Receipt and Payment of Rupees not being the Rupees declared by that Regulation, and by Regulation XI.* 1805, *to be the established and legal Silver Coin within the ceded and conquered Provinces.* —PASSED *by the Governor General in Council, on the* 27*th March* 1806; *corresponding with the* 15*th Chyte* 1212 *Bengal era; the* 23*d Chyte* 1213 *Fussily; the* 15*th Chyte* 1213 *Willaity; the* 7*th Chyte* 1863 *Sumbut; and the* 6*th Mohurrum* 1221 *Higeree.*

Preamble.

WHEREAS it is declared, in Sections 3. and 43, Regulation XLV. 1803, that a specification of the weight and standard of the Lucknow sicca rupee, established by Section 2. of that regulation, and of the corresponding Lucknow and Calcutta sicca weight of the copper coin established by Section 43. of the regulation aforesaid, would be published in a future regulation: and whereas it is declared in the said regulation, that a table of rates would be inserted in a future regulation, for determining the receipt and payment of rupees of different descriptions, during the periods prescribed by the regulation above mentioned, for the receipt and payment of rupees, not being the rupees declared by that regulation, to be the established and legal silver coin in the provinces ceded by the Nawaub Vizier to the Honorable the English East India Company: and whereas Regulation XLV. 1803, has been extended by Regulation XI. 1805, to the conquered provinces, situated within the Doab, and on the right bank of the river Jumna, ceded to the Honorable the English East India Company by Dowlut Rao Scindiah, and to the territories in Bundlecund, ceded to the Honorable the English East India Company by the Peishwa; the following rules have been therefore enacted, to be in force in the ceded and conquered provinces.

Specification of weight and standard of the Lucknow sicca rupee, struck at the mint at Furruckabad, established by Regulation XLV. 1803, and Regulation X. 1805.

II. The following is a specification of the weight and standard of the Lucknow sicca rupee of the forty-fifth *sun*, struck in the mint at Furruckabad, established by Section 2, Regulation XLV. 1803, and Regulation XI. 1805.

Troy Weight, one hundred and seventy-three Grains.

Assay,	Touch, or parts of fine Silver, in 100,	95	5
	Alloy,	4	5

Specifications of the weight of copper coins, established by the same regulations.

III. The following is a specification of the weight of the copper coin, established by Section 43, Regulation XLV. 1803, and Regulation XI. 1805;

		Rupees.	Annas.	Pice.
Troy Weight,	Grains 284½.			
Lucknow sicca weight,	Annas	1	10	3½
Calcutta sicca weight,	Annas	1	9	4

It is to be understood, however, that pice shall only be coined on account of Government, and in such quantities and at such times, as the Governor General in Council, on receipt of information on the subject from the Mint Committee at Furruckabad, may direct.

Rate at which pice will be issued from the Treasury.

IV. The pice will be issued from the treasury of Government at the rate of twenty-six for a Lucknow sicca rupee.

Table of rates for determining the receipt and payment of different descriptions of rupees, not being the established and legal currency during the period limited for the receipt and payment of such rupees, by the regulations above-mentioned.

V. The following is the table of rates referred to in Regulation XLV. 1803, for determining the receipt and payment of different descriptions of rupees, not being the rupees declared by that regulation, and by Regulation XI. 1805, to be the established and legal silver coin in the ceded and conquered provinces, during the periods limited for the receipt and payment of such rupees by the said regulations.

TABLE shewing the intrinsic comparative value, that each species of rupee, bears to the Lucknow sicca rupee, or in other words, the number of Lucknow sicca rupees, intrinsically equal to one hundred Lucknow sicca weight of each of the different sorts of rupees specified in the Table.

SORTS OF RUPEES.	Column First. Lucknow Sicca Weight.	Column Second. Lucknow Sicca Rupees.		
Siccas of Lucknow, Troy weight grains 173, fine silver, grains 165 22,	100	100	0	0
Calcutta, Moorshedabad, Patna, and Dacca, 19 sun sicca rupees,	ditto.	102	9	9
Furruckabad rupees,	ditto.	97	10	3
Bareilly rupees,	ditto.	97	6	0
Nudjeedabad rupees,	ditto.	96	5	3
Lucknow rupees coined at Allahabad,	ditto.	96	13	8
Old 18 suns Lucknow,	ditto.	95	8	9
Viziery rupees,	ditto.	89	4	2
Benares rupees,	ditto.	101	0	8
Corah 12 suns,	ditto.	91	9	11
Corah 20 suns,	ditto.	91	1	6
Corah Sonwats,	ditto.	92	14	10
Furruckabad 31 and 39 suns,	ditto.	97	6	0
Etawah rupees,	ditto.	95	4	6
Saharunpore old rupees,	ditto.	96	9	6
Saharunpore new rupees,	ditto.	96	13	8
Panniput rupees,	ditto.	95	12	11
Samlie rupees,	ditto.	94	12	2
Kerhanah rupees,	ditto.	96	5	3
Lundowrah rupees,	ditto.	95	12	11
Thannah rupees,	ditto.	94	12	2
Ruckaby rupees,	ditto.	91	1	6
Sirdannah rupees,	ditto.	96	5	3
Delhi siccas,	ditto.	101	0	8
Delhi 38 suns,	ditto.	96	9	6
Bhurtpore rupees,	ditto.	100	12	6
Khotah rupees,	ditto.	95	8	8
Ghutsun 29 suns,	ditto.	99	7	6
Mahomed Shahee 19 suns,	ditto.	101	0	8
Gocul 46 suns,	ditto.	96	13	8
Jeend rupees,	ditto.	84	13	0
Siccas of Lucknow,	ditto.	100	0	0
Gourshahee 7 suns,	ditto.	95	4	6
——— 8 suns,	ditto.	95	12	11
——— 9 suns,	ditto.	93	3	0
———10 suns,	ditto.	93	3	0
———11 suns,	ditto.	92	6	5
———12 suns,	ditto.	91	5	8
Siringury rupees,	ditto.	93	7	2
Tamboshahee rupees,	ditto.	91	9	11
Ballashahee rupees, coined at Culpee,	ditto.	93	11	5
Hattrass rupees,	ditto.	99	7	6
Bindrabunsee rupees,	ditto.	87	6	10
Generally struck by Perron,	ditto.	90	9	2
Deeg rupees,	ditto.	91	9	11
Gourshahee rupees,	ditto.	98	11	0
Bombay rupees,	ditto.	96	5	3
Old Arcots, Moorshedabad, and Calcutta,	ditto.	97	10	3
French Arcots,	ditto.	99	7	6
Madras Arcots,	ditto.	98	11	0

A. D.

A. D. 1807. REGULATION IV.

A REGULATION *for determining the Rates at which Rupees of Sorts shall be received and issued in the ceded and conquered Provinces, during the Existence of the depending Settlement of the Land Revenue in those Provinces.*—PASSED *by the Governor General in Council, on the* 19*th March* 1807; *corresponding with the* 7*th Chyte* 1213 *Bengal era; the* 25*th Phaugun* 1214 *Fussily; the* 7*th Chyte* 1214 *Willaity; the* 10*th Phaugun* 1863 *Sumbut; and the* 9*th Mohurrum* 1222 *Higeree.*

Preamble.

WHEREAS it was enacted in clause first, Section 17, Regulation XLV. 1803, that the depending triennial settlement in the ceded provinces should be made in Lucknow sicca rupees, and that the difference between the several descriptions of rupees in which the former settlement had been made, and the Lucknow sicca rupees should be calculated according to a table of rates of the intrinsic value of all such descriptions of rupees, compared with the Lucknow sicca rupees; And whereas the said rules were extended by Section 28, Regulation VIII. 1805, to the conquered provinces, situated on the right and left banks of the river Jumna, and to that part of the province of Bundlecund, in which the general laws and regulations of the British Government have been declared to be in force; And whereas the delay which unavoidably occurred in publishing the said table of rates, has precluded a general adherence to that rule in the formation of the depending settlement; the following rules have been enacted, to be in force from the time of their promulgation in the ceded and conquered provinces.

The operation of clause first, Section 17, Regulation XLV. 1803, and provisions contained in Regulation III 1806, suspended during the existing settlements.

II. The operation of clause first, Section 17, Regulation XLV. 1804, and of the provisions contained in Regulation III. 1806, is hereby suspended during the existence of the depending triennial settlement, as follows: in the ceded and conquered provinces lying on the right and left banks of the river Jumna, until the expiration of the Fussily year 1215; in the province of Bundlecund, until the expiration of the year 1216.

In what species of rupees the revenue may be paid.

III. Until the expiration of the periods above specified, the *zemindars*, farmers, and others paying revenue to Government, shall discharge the demands upon them, either in the species of rupees specified in their existing engagements, or in any other species of rupees which may be current in the different districts, at the rates of *batta* at which they were received and paid, previously to the promulgation of the table of rates contained in Regulation III. 1806.

Rules contained in Section 22, Regulation XLV. 1803, altered, and rupees of sorts allowed to be reissued from the public treasuries when they cannot be immediately recoined.

IV. It is provided in Section 22, Regulation XLV. 1803, that rupees of sorts which may be received at the public treasuries, shall not on any account be issued therefrom, from and after the commencement of the year 1214; but shall be sent to the mint at Furruckabad, and be recoined into *siccas* of the Lucknow forty-fifth *sun*. But as it might not be practicable, in consequence of the large proportion of rupees of sorts current in the ceded and conquered provinces, to coin those rupees into Lucknow *siccas* immediately they should be sent; and as inconvenience might in consequence be experienced from the retention of considerable sums of money from circulation, such quantity only of the rupees of sorts which may be received into the treasuries of the collectors, shall be sent from time to time to the mint at Furrukabad, as can be immediately recoined into Lucknow *siccas*. It shall accordingly be the duty

Public officers to regulate their remittances of rupees of sorts to the mint for recoinage, by the quantity which can be recoined without delay.

duty of the officer entrusted with the distribution of the funds, applicable to the pay of the troops serving in the upper provinces, to keep himself constantly informed respecting the quantity of money which the mint and assay-master may be able to recoin, and to regulate, in conformity to such information, the remittances of rupees of sorts from the treasuries of the collectors, for the purpose of being recoined. The mint and assay-master is accordingly hereby required to furnish that officer with any periodical reports or other information which he may require to enable him to perform that duty.

At what rates rupees of sorts shall be reissued.

V. Such portion of the rupees of sorts as cannot be immediately recoined into Lucknow *siccas*, and as may be required for the pay of the troops or other exigencies of the public service, shall be issued at the rates at which they may have been or may be received into the treasuries of the collectors, under the provisions contained in the present regulation.

Rules contained in Section 17, Regulation XLV. 1803, and Regulation III. 1806, to be in full force and effect after the expiration of the existing settlements. The ensuing settlements to be made in the Lucknow rupees.

VI. At the expiration of the present depending triennial settlement, viz. at the close of the year 1216 in Bundlecund, and 1215 in the other parts of the ceded and conquered provinces, the rule contained in Section 17, Regulation XLV. 1803, and the provisions contained in Regulation III. 1806, shall be considered to be in full force and effect. The ensuing settlements in the ceded and conquered provinces shall accordingly be made in Lucknow sicca rupees, to be adjusted according to the table of rates contained in Section 5. of the latter regulation.

None but the Lucknow rupees to be received into the public treasuries after the expiration of the existing settlements, unless authorized by a public proclamation of the Governor General in Council.

VII. As it may likewise be expected, that at the expiration of those periods, a sufficient quantity of Lucknow sicca rupees will be generally current, to answer the ordinary purposes of circulation, no rupees of sorts shall after that time be received into the public treasuries, unless the Governor General in Council shall deem it advisable to authorize by a public proclamation, the receipt of such rupees in particular districts, for a limited and specific period of time.

The principle of the foregoing provisions extended to Cuttack, and the operation of Section 13, Regulation XII 1805. suspended.

VIII. The principle of the foregoing provisions shall be considered to be in force in the district of Cuttack. The operation of the rule contained in Section 13, Regulation XII. 1805, which directs, that the various rupees of sorts shall be received at the treasuries in payment of the public revenue, until the expiration of the Willaity year 1215, according to the table of rates contained in Section 14, Regulation XXXV. 1793, is accordingly suspended; and such rupees shall be received until the expiration of that period, at the rates of *batta* at which such rupees have hitherto been respectively received.

After the expiration of the existing settlement the ensuing settlement of Cuttack to be made in Calcutta sicca rupees, to be adjusted according to the table of rates contained in Section 14, Regulation XXXV. 1793.

IX. On expiration of the Willaity year 1215, the ensuing settlement of Cuttack shall be made in Calcutta sicca rupees, to be adjusted according to the table of rates contained in Section 14, Regulation XXXV. 1793. On the principle likewise stated in Section 4. of this regulation, the collector of Cuttack shall send, from time to time, such portion of the rupees of sorts which may be received into his treasury, to the mint at Calcutta to be recoined into *siccas*, as can conveniently be done without impeding the general circulation of the district; and the remainder shall be issued at the rates at which they may have been received by Government On the expiration of the year 1215, no rupees excepting Calcutta *siccas* of the nineteen *sun* shall be received into the public treasury, unless the Governor General in Council deem it necessary to dispense with the observance of that rule by a public proclamation for a specific and limited period of time.

Rules as to remitting rupees of sorts for recoinage, and the reissue of such as may be necessary.

None but Calcutta sicca rupees to be received after the expiration of the existing settlement, unless authorized by public proclamation.

The above rules as to Cuttack, to be in force in the late Marhatta *pergunnahs* annexed to Midnapore, but all rupees of sorts received from those *pergunnahs* to be remitted for recoinage.

X. The rules ordered to be observed in the district of Cuttack, shall likewise be considered to be in force in the *pergunnahs* of Pattaspore and other late dependencies of that district now annexed to the *zillah* of Midnapore, in so far as regards the receipt of rupees of sorts from the landholders and farmers; but as the rupees of sorts which may be received on account of the revenue of those *mohauls*, cannot be very considerable, the whole shall be immediately remitted to the mint at Calcutta, to be recoined into *siccas*.

A. D. 1807. REGULATION XIII.

A REGULATION *for modifying certain Parts of Regulation XXXV.* 1793, *Regulation XLV.* 1803, *and Regulation XII.* 1805; *relative to Engagements for Rupees, or Gold Mohurs, not being of the established Coinage.*—PASSED *by the Governor General in Council, on the* 25*th June* 1807; *corresponding with the* 12*th Assaar* 1214 *Bengal era; the* 5*th Assaar* 1214 *Fussily; the* 12*th Assaar* 1214 *Willaity; the* 5*th Assaar* 1864 *Sumbut; and the* 18*th Rubbee-us-Sanee* 1222 *Higeree.*

Preamble.

IN Section 20, Regulation XXXV. 1793, it is declared, that after the tenth of April 1794 (extended by Regulations VI. 1794, and LIX. 1795, to the 10th April 1796,) no person shall recover in any court of judicature, in the provinces of Bengal, Behar, or Orissa, any sum or money, under a bond or other writing, or any agreement, written or verbal, entered into after the abovementioned date, by which any sum of money shall be stipulated to be paid in any species of rupees excepting sicca rupees or gold mohurs of the nineteenth *sun*, or the halves and quarters of each. By Section 21. of the same regulation, all proprietors and farmers of land are prohibited from concluding engagements with their under farmers, *ryots*, or dependant *talookdars*, after the 10th of April 1794, (extended as above to the 10th of April 1796,) in any species of rupees, or gold mohurs, excepting the sicca rupees and gold mohurs of the nineteenth *sun*, under the penalty of not being permitted to recover any arrears that may become due to them under such engagements. By Sections 15 and 16, Regulation XII. 1805, the same provisions are extended to the *zillah* of Cuttack, from the expiration of the Willaity year 1213. Sections 25 and 26, Regulation XLV. 1803, relative to the ceded provinces, and extended to the adjacent conquered provinces, as well as to the *zillah* of Bundlecund, by Section 28, Regulation VIII. 1805, contain similar provisions respecting the Lucknow forty-fifth *sun* sicca rupees, which has been established as the legal coinage of those provinces, to be in force from the commencement of the Fussily year 1216. The object of these provisions, and of others enacted by the regulations referred to, was to remedy the ill consequences produced by the circulation of various rupees, of different and fluctuating value; and to establish one rupee, of fixed weight and fineness, to be the general standard and measure of value; viz. the nineteenth *sun* sicca rupee, (with its correspondent gold mohur of the same *sun*,) described in Section 2, Regulation XXXV. 1793, for the provinces of Bengal, Behar, and Orissa, including Cuttack; and the Lucknow forty-fifth *sun* sicca rupee, described in Section 2, Regulation III. 1806, for the provinces ceded by the Nawaub Vizier, the conquered provinces in the Dooab and on the right bank of the Jumna, and the *zillah* of Bundlecund. The period specified for the operation of the provisions in question in the ceded and conquered provinces is not yet expired; but since the expiration of the period fixed for the operation of them in the provinces of Bengal, Behar, and Orissa, many engagements and agreements have been entered into, within those provinces, for rupees of local currency, or used as a known and accustomed measure of value, though no longer current. In some in-

stances this has been ascertained to proceed from an insufficient promulgation of the regulations, and in general the party receiving for money or value due to him, an engagement declared invalid by the regulations, must be presumed not to have been aware of the existence of such a provision, at the time of his taking the nugatory engagement. In such cases, the penalty of non-recovery by judicial process is not only a hardship to the individual, but is repugnant to the ends of justice. It is therefore expedient, that the provisions above-mentioned should be modified, in such manner as may be consistent with the object of policy intended by them. The following rules have accordingly been enacted for that purpose by the Governor General in Council, to be in force from the period therein specified, throughout the whole provinces immediately subject to the presidency of Fort William, except the province of Benares, for the coinage of which no regulation has been yet published.

Section 20, and part of Section 21, Regulation XXXV. 1793, and parts of Regulations VI. 1794, and LIX. 1795, rescinded.

II. Section 20, Regulation XXXV. 1793, and so much of Section 21. of the same regulations, as declares a penalty of non-recovery upon engagements in any species of rupees or gold mohurs, excepting those of the nineteenth *sun*, together with such parts of Regulations VI. 1794, and LIX. 1794, as relate to the rule contained in Section 20, Regulation XXXV. 1795, and the penalty declared in Section 21. of that regulation, are hereby rescinded.

Section 15, and part of Section 16, Regulation XII. 1805, rescinded.

III. Section 15, Regulation XII. 1805, relative to the *zillah* of Cuttack, and so much of Section 16. of the same regulation, as declares a penalty of non-recovery upon engagements in any species of rupees or gold mohurs, excepting the Calcutta sicca rupees and gold mohurs of the nineteenth *sun*, are also rescinded.

How bonds or other engagements or agreements written or verbal, entered into in the provisions herein specified, stipulating for the payment of money in any other species of rupee or gold mohur, than the sicca rupee or gold mohur of the nineteenth *sun*, may be liquidated at the option of the debtor.

How bonds, or other engagements or agreements stipulating for the payment of any species of rupee not specified in the table referred to in the preceding section, may be liquidated at the option of the debtor.

How the courts of judicature are to give judgment in the provinces herein specified, on bonds or other engagements stipulating for the payment of money in any other species of rupee or gold mohur, than the sicca rupee or gold mohur of the nineteenth *sun*.

All engagements for the payment of money entered into in the provinces herein specified after promulgation of this regulation, to be in the sicca rupee or gold mohur of the nineteenth *sun*.

Penalty for breach of this rule.

IV. Bonds, or other engagemen , and all agreements written, or verbal, which have been or may be entered into, within the provinces of Bengal, Behar, or Orissa, including Cuttack, stipulating for the payment of money in any other species of rupee or gold mohur than the sicca rupee or gold mohur of the nineteenth *sun*, described in Section 2, Regulation XXXV. 1793, may be liquidated, at the option of the debtor, in the gold mohur of the nineteenth *sun*, or in the nineteenth *sun* sicca rupee, at the valuation stated in the table of sicca and other rupees, contained in Section 14, Regulation XXXV. 1793.

V. If the bond, or other engagement, or agreement, stipulate for the payment of any species of rupee, not specified in the table referred to in the preceding section, it shall be at the option of the debtor to pay in rupees or gold mohurs of the nineteenth *sun*, the intrinsic value of the rupees stipulated, to be ascertained by assay at the nearest mint, in the manner provided by Section 16, Regulation XXXV. 1793, and Section 13, Regulation XII. 1805.

VI. The courts of judicature within the provinces of Bengal, Behar, and Orissa, (including Cuttack,) in giving judgment upon bonds, or other engagements, stipulating for the payment of money in any other species of rupee or gold mohur, than the sicca rupee or gold mohur of the nineteenth *sun*, shall adjudge the amount to be payable in gold mohurs or sicca rupees of the nineteenth *sun* according to the table of valuation contained in Section 14, Regulation XXXV. 1793; or if the stipulated species of rupee be not specified in that table, according to the intrinsic value to be ascertained by assay in the manner prescribed by the preceding section.

VII. All bonds and other engagements, or agreements for the payment of money, which may be entered into after the promulgation of this regulation, in any part of the provinces of Bengal, Behar, and Orissa, (including Cuttack,) are required to be in the sicca rupee or gold mohur of the nineteenth *sun*; under penalty, for disobedience to this requisition, of a fine to Government, to be levied from the person taking such engagement, not exceeding one fourth of the amount stipulated to be paid in any other species of rupee or gold mohur.

VIII. The civil courts of judicature shall enforce the penalty provided for in the preceding section, in all cases judicially before them, wherein any bond, engagement, or agreement, executed after the promulgation of this regulation, may be found to stipulate for the payment of any other species of rupee or gold mohur, than those of the nineteenth *sun*.

IX. Section 25, Regulation XLV. 1803, relative to the ceded provinces, and extended to the adjacent conquered provinces, as well as to the *zillah* of Bundlecund, by Section 28, Regulation VIII. 1805, together with such part of Section 26, Regulation XLV. 1803, as declares a penalty of non-recovery upon engagements in any species of rupee, except the Lucknow forty-fifth *sun* sicca rupee, established by the said regulation, are hereby rescinded.

Civil courts to enforce the penalty in all cases judicially before them after the promulgation of this regulation, wherein a breach of the above rule may appear.

Section 25, Regulation XLV. 1803, and part of Section 26, Regulation XLV. 1803. rescinded.

X. Bonds or other engagements, and all agreements, written or verbal, which have been or may be entered into, within the ceded provinces (including the several *zillahs* specified in Section 2, Regulation II. 1803), or within the conquered provinces and Bundlecund (including the *zillahs* specified in Section 3, Regulation VIII. 1805), stipulating for the payment of money in any other species of rupee than the Lucknow forty-fifth *sun* sicca rupee, established as the legal coinage of the said provinces by Section 2, Regulation XLV. 1803, and Section 28, Regulation VIII. 1805, may be liquidated, at the option of the debtor, in the Lucknow forty-fifth *sun* sicca rupee, described in Section 2, Regulation III. 1806, at the valuation stated in the table of Lucknow sicca and other rupees, contained in Section 5. of that regulation.

How bonds or other engagements or agreements, written or verbal, entered into within the provinces herein specified, stipulating for the payment of money in any other species of rupee than the Lucknow forty-fifth *sun* sicca rupee, may be liquidated at the option of the debtor.

XI. If the bond, or other engagement, or agreement, stipulate for the payment of any species of rupee not specified in the table referred to in the preceding section, it shall be at the option of the debtor to pay in Lucknow sicca rupees of the forty-fifth *sun*, the intrinsic value of the rupees stipulated, to be ascertained by assay at the Furruckabad mint, in the manner provided by Section 21, Regulation XLV. 1803.

How bonds or other engagements or agreements, stipulating for the payment of any species of rupee not specified in the table referred to in the preceding section, may be liquidated at the option of the debtor.

XII. After the commencement of the Fussily year 1216, the period fixed by Section 23, Regulation XLV. 1803, for the exclusive currency of the Lucknow forty-fifth *sun* sicca rupee, the courts of judicature within the ceded and conquered provinces, and Bundlecund (including the *zillahs* specified in Section 2, Regulation II. 1803, and Section 3, Regulation VIII. 1805), in giving judgment upon bonds, or other engagements, or agreements, stipulating for the payment of money in any other species of rupee than the Lucknow forty-fifth *sun* sicca rupee, described in Section 2, Regulation III. 1806, shall adjudge the amount to be payable in the prescribed Lucknow forty-fifth *sun* sicca rupee, according to the table of valuation contained in Section 5, Regulation III. 1806; or, if the stipulated species of rupee be not specified in that table, according to the intrinsic value, to be ascertained by assay in the manner prescribed by the preceding section.

How the courts of judicature in the provinces herein specified, are to give judgment, after the commencement of the Fussily year 1216, upon bonds or engagements stipulating for the payment of any other species of rupee than the Lucknow forty-fifth *sun* sicca rupee.

XIII. All bonds and other engagements, or agreements, for the payment of money, which may be entered into, after the commencement of the Fussily year 1216, in any part of the provinces described in the preceding section, are required to be in the Lucknow forty-fifth *sun* sicca rupee, established as the legal coinage of the said provinces; under penalty for disobedience to this requisition, of a fine to Government, to be levied from the person taking such engagement, not exceeding one fourth of the amount stipulated to be paid in any other species of rupee.

After what period all engagements entered into in the provinces specified in the preceding section, are required to be in the Lucknow forty-fifth *sun* sicca rupee.

Penalty for breach of this rule.

XIV. The civil courts of judicature shall enforce the penalty provided for in the preceding section, in all cases judicially before them, wherein any bond, engagement, or agreement, executed after the commencement of the Fussily year 1216, may be found to stipulate for the payment of any other species of rupee than the Lucknow forty-fifth *sun* sicca.

After what period the courts of judicature are to enforce the penalty in cases judicially before them, wherein a breach of the above rule may appear.

XV. Nothing in this regulation shall be construed to affect the provisions contained in Regulation IV. 1807, for determining the rates at which rupees of sorts are to be received and issued in the ceded and conquered provinces (including Cuttack), during the existence of the depending settlement of the land revenue in those provinces.

Nothing in this regulation to be construed to affect the provisions in Regulation IV. 1807.

A. D. 1809. REGULATION X.

A REGULATION *for the Establishment of a Copper Coinage in the Province of Benares.*—PASSED *by the Vice-President in Council, on the* 15*th December* 1809; *corresponding with the* 2*d Poose* 1216 *Bengal era; the* 23*d Aughun* 1217 *Fussily; the* 3*d Poose* 1217 *Willaity; the* 9*th Aughun* 1866 *Sumbut; and the* 7*th Zekaad* 1224 *Higeree.*

Preamble.

WHEREAS it is expedient, that fixed and defined rules should be established for regulating the copper currency of the province of Benares, the following rules have been enacted by the Vice-President in Council, to be in force in that province from the period of their promulgation.

The copper coin for Benares shall be pice of pure copper, and of only one size, coined at Calcutta.

II. The copper coin struck for the province of Benares shall be of pure copper, and shall be confined to pice of one size only, to be coined at the Calcutta Mint.

Size and weight of the coin.

III.* The pice shall be 19-20th parts of an inch in diameter, and shall weigh sicca weight eight annas nine pie each, and shall bear the following inscription, in the Persian and Nagree characters;

Inscription.

On one side, in Persian,
"The 37th year of the reign of Shah Allum Badshah."
On the Reverse, in both Persian and Nagree,
"One Pie Sicca."

To be a legal tender for any fractional part of a rupee.

IV. The copper coin established by this regulation, shall be considered to be a legal tender of payment in all money transactions, whether between Government and its subjects, or between individuals in the province of Benares, for any sum being the fractional part of a rupee, at the rate of sixty-four pice for one Benares sicca rupee.

Persons liable to prosecution for melting, counterfeiting, or otherwise debasing the coin.

V. Persons charged with melting, counterfeiting, clipping, filing, drilling, defacing, or debasing the copper coin, established under this regulation, will be liable to be prosecuted in the criminal courts, and to be punished as the law may direct.

Limitation of time as to the currency of copper pice now in circulation.

VI. The copper pice of all denominations at present in circulation in the province of Benares, shall be received as heretofore in all public and private transactions for the period of six months, from and after the promulgation of this regulation; but after the expiration of that period, no copper coin, except that established by this regulation, shall be considered as a legal tender in payment of any proportion of any public or private demand.*

* This section is rescinded by Section 3, Regulation XII. 1810.

A. D. 1812. REGULATION II.

A REGULATION *for levying a Duty on the Coinage of silver Bullion, and on the Recoinage of Rupees and other Coins, with certain Exceptions, at the Mints established at Calcutta, Furruckabad, and Benares; for defining the Weight and Standard of the Benares Rupee; for modifying the Rates of Duty at present levied on the Coinage of gold Bullion in the Mint of Calcutta; and also for establishing certain Rules for the Conduct of the Business of the above-mentioned Mints respectively.*—PASSED *by the Governor General in Council, on the* 21*st March* 1812; *corresponding with the* 10*th Chyte* 1218 *Bengal era; the* 23*d Chyte* 1219 *Fussily; the* 11*th Chyte* 1219 *Willaity; the* 9*th Chyte* 1869 *Sumbut; and the* 7*th Rubbee-ul-Awul* 1227 *Higeree.*

Preamble.

WHEREAS it has been deemed advisable to establish a duty on the coinage of silver bullion, and on the recoinage of rupees and other coins, with certain exceptions, at the mints established at Calcutta, Furruckabad, and Benares, for the purpose of defraying the expense to which Government is subject on that account, and to modify the duty at present levied on the coinage of gold bullion at the Calcutta mint; and whereas it is necessary to define the weight and standard of the Benares rupee; and whereas it has been further thought expedient to prescribe additional rules for the conduct of the business of the above mints respectively; the following regulation has been passed, to be in force, except in the instances hereafter specified, from the period of its promulgation.

II.* First. *Sections* 4, 5, *and* 6, *Regulation XXXV.* 1793, *shall be subject to the following modifications.*

Sections 4, 5, *and* 6, *Regulation XXXV.* 1793, *modified.*

Second. *From and after the first day of May* 1812, *all silver bullion or coin, not being rupees struck at the Calcutta mint, which may be delivered into that mint for coinage, shall be subject to a duty at the rate of two per cent. on the produce of such bullion or coin in sicca rupees of the Calcutta weight and standard, and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.*

All silver bullion or coin (not struck at the Calcutta mint) delivered at the mint for coinage, to pay a duty of 2 *per cent.*

Third. *Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty at the rate of one per cent. in addition to the duty of two per cent. established by the preceding clause.*

If coined into halves and quarters of a rupee, to pay an additional duty of one per cent.

Fourth. *Should the coin however brought to the mint for that purpose, consist of Calcutta siccas, the proprietors shall only be subject to the additional duty of one per cent. and not to the duty payable under the second clause of this section, on all other coin and bullion.*

Calcutta siccas so coined to pay only the last mentioned duty.

Fifth. *All silver bullion and coin, being inferior to the Calcutta sicca standard, which may be brought to the mint for coinage, shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding sections, to a*

All silver bullion or coin of inferior standard to pay 12 *annas per cent. for the expense of refining.*

* Rescinded by clause first, Section 3, Regulation XIV. 1818.

charge

charge at the rate of twelve annas per cent. on account of the loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to receipts and certificates to be granted to the proprietors of bullion, &c. and the payment thereof.

Sixth. *On delivery of the silver bullion or coin into the mint, the mint-master shall grant to the proprietor a receipt, entitling him to a certificate from the assay master, for the neat produce of such bullion or coin, agreeably to the table subjoined to this regulation, and marked No. I. payable at the general treasury at Calcutta, at the expiration of ten days, if the produce be deliverable in whole rupees; and at the expiration of twenty days, if the produce be deliverable in halves or quarters of a rupee from the date of such certificate. In the latter case, the additional duty established by clause third, Section 2. of this regulation, is of course to be deducted from the neat produce.*

Rules in Regulation XXXV. 1793, declaring marked rupees not a legal tender, rescinded, and such rupees to be received, if not more than 6 annas per cent. deficient in weight.

III. Such part of Section 13, Regulation XXXV. 1793, as declares that rupees, and the halves or quarters of arupee, to which any mark may have been affixed, shall not be considered a legal tender of payment in any public or private transaction, is hereby rescinded: Such marked rupees, halves, and quarters being of the nineteenth *sun*, shall be in future receivable in all public and private transactions; provided that, when separately weighed, the deficiency in point of weight be not more than six annas per cent. or six-sixteenths of a rupee in one hundred rupees.

Section 26, Regulation XXXV. 1793, rescinded.

IV. Section 26, Regulation XXXV. 1793, respecting the order, in which bullion and coin received into the Calcutta mint, is to be assayed, refined, and coined, is hereby rescinded.

Section 24, Regulation XXXV. 1793, rescinded.

V. *First.* Section 24, Regulation XXXV. 1793, is hereby rescinded.

A duty of two rupees and eight annas per cent. to be levied on all gold bullion or coin, except those specified in Section 25, Regulation XXXV. 1793.

Second. A duty shall be levied at the rate of two rupees and eight annas per cent. at the Calcutta mint, on the produce of all gold bullion and on all gold coin, with the exception of the *mohurs*, half *mohurs*, and quarter *mohurs*, mentioned in Section 25, Regulation XXXV. 1793, on the recoinage of which no duty shall be levied.

Rule as to the return to be made for gold bullion &c. equal to or above the Calcutta standard.

Third*. *For all gold bullion or coin, equal to or above Calcutta standard, which may be brought to the mint for coinage, a number of the nineteenth* sun *gold* mohurs, *or of the halves and quarters of such* mohurs, *equal in weight to the gold of the established standard contained in such bullion, shall be returned to the proprietor, after deducting the duty mentioned in the preceding clause.*

Rules as to gold bullion or coin being under mohur *standard.*

Fourth. *All gold bullion or gold coin, being under* mohur *standard, which may be delivered into the Calcutta mint for coinage, shall be refined to the established gold* mohur *standard; and in addition to the duty of two rupees eight annas per cent. fixed by clause second of this section of the present regulation, all such bullion or coin shall be subject to a charge on account of the loss and expense of refining agreeably to table No. II. in addition to the established deduction on account of the inferiority of standard.*

Rules as to receipts and certificates to be granted to the proprietors of bullion, and payment of the amount.

Fifth. The mint-master, on the delivery of gold bullion or coin into the mint of Calcutta for coinage, shall grant to the proprietor a receipt, entitling him to a certificate from the assay-master for the neat produce of such bullion or coin, according to the table noticed in the preceding clause, payable at the general treasury at Calcutta, at the expiration of ten days from the date of such certificate.

Proprietors of bullion dissatisfied with the assay-master's report, may withdraw it without the payment of duties.

VI. The proprietor of any gold or silver bullion or coin, brought to the Calcutta mint for coinage, who may be dissatisfied with the assay-master's report of its value, shall be at liberty to withdraw such bullion or coin without being subject to the duties on coinage established by the present regulation.

Section 38, Regulation XLV. 1803, rescinded.

VII. Section 38, Regulation XLV. 1803, respecting the order in which bullion and coin received into the mint at Furruckabad, shall be assayed, refined, and coined, is hereby rescinded.

Silver bullion or coin not being struck at Furruckabad, liable to a duty of 2 per cent. on coinage there.

VIII. *First.* From and after the first day of May 1812, all silver bullion or coin, not being rupees struck at the mint of Furruckabad, which may be brought to that mint for coinage, shall be subject to a duty at the rate of two per cent. on the produce of such bullion or coin in sicca rupees of the Lucknow weight and standard; and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.

* Rescinded by clause first, Section 5, Regulation XIV. 1818.

Second. Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty of one per cent. in addition to the duty of two per cent. established by the preceding clause. Should the coin however brought to the mint for that purpose consist of Furruckabad sicca rupees, the proprietors shall only be subject to the additional duty of one per cent. and not the duty of two per cent. payable under the preceding clause, on all other coin and bullion.

Persons requiring halves and quarters of a rupee to pay an additional duty of 1 per cent. but Furruckabad rupees so coined, not to pay the duty prescribed in the preceding clause.

Third. All silver bullion and coin, being inferior to the Lucknow sicca standard, as established by Section 2, Regulation III. 1806, shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding section, to a charge of twelve annas per cent. on account of the loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to bullion, &c. of an inferior standard.

Fourth. On delivery of the bullion or coin into the mint, the mint-master shall grant to the proprietor a receipt, entitling him to a certificate from the assay-master for the net produce of such bullion or coin, agreeably to the table subjoined to this regulation, and marked No. 3, payable at the treasury of the collector of Furruckabad, at the expiration of fifteen days, if the produce be deliverable in whole rupees; and at the expiration of twenty-five days, if the produce be deliverable in halves or quarters of a rupee, from the date of such certificate. In cases in which the produce may be deliverable in halves or quarters of a rupee, the additional duty established by clause second, Section 8. of this regulation, is of course to be deducted from the amount payable to the proprietor.

Rules as to receipts and certificates to be delivered to the proprietors, and the discharge thereof.

Fifth. The proprietor of any bullion or coin brought to the Furruckabad mint for coinage, who may be dissatisfied with the assay-master's report of its value, shall be at liberty to withdraw such bullion or coin, without being subject to the duties on coinage established by the present regulation.

Persons dissatisfied with the assay-master's report, may withdraw the bullion free of duty.

IX *First.* It shall be the duty of the magistrate of Furruckabad, to visit the mint monthly, and to make such inquiries as he shall consider necessary, to satisfy himself of the manner in which the business of the mint is conducted, reporting the result of his inquiries, in cases appearing to him to require it, to the Governor General in Council. The magistrate shall at the same time take indiscriminately out of the heaps of coin at the foot of the striking presses, twenty pieces of each description of coin which may have been struck off, and transmit ten of each to the secretary to Government in the public department for the purpose of being forwarded to the Honorable the Court of Directors, and the other ten to the assay-master at Calcutta, in order that he may cause the coin to be examined and assayed. If the specimens of coin so trasmitted shall be found not to be of the proper standard, or if the coin shall be defective in workmanship, or in any other respect, the assay-master shall report the circumstance to the Governor General in Council for his orders.

The magistrate of Furruckabad to visit the mint monthly, and to transmit specimens of the coinage.

Second. The foregoing rule shall be considered to supersede the provision contained in Section 11, Regulation XLV. 1803.

Section 11, Regulation XLV. 1803, declared superseded.

X. The silver coin now current in the province of Benares, under the denomination of the *muchleedar* rupee, commonly called the Benares rupee, shall continue to be the established coin of that province; and shall be received as such in all public and private transactions.

The Benares rupees to be the established coin of that province.

XI. The Benares rupee shall continue of the following weight and standard, and halves and quarters of a rupee shall be coined of the same standard and proportionate weight.

Its weight and standard.

	Troy weight, grains	175
	Touch, or pure silver	168,875
	Alloy	6,125
Assay	Touch, or parts of pure silver in 100	96,5
	Alloy	3,5

XII. *First.* The Benares rupee shall hereafter be struck of the same size and form as the nineteenth *sun* sicca rupee struck in the mint of Calcutta, but shall bear the same impression as is now in use in Benares.

Size, form, and impression of the Benares rupee.

And of halves and quarters.

Second. The halves and quarters of a rupee shall be proportionably less than the rupee, according to their respective value, and shall have the same impression as the rupee.

The edges to be milled.

XIII. To guard as far as possible, against counterfeiting, clipping, drilling, filing, defacing, or debasing the coin, the edges of it shall be milled, and the dies shall be made of the same size as the coin, so that the whole of the impression may appear on the surface of the coin.

The dies to be cut in the Calcutta mint, and returned when broken or unserviceable.

XIV. The dies for striking the silver coin at the mint of Benares shall be cut in the mint at Calcutta, and shall be sent by the mint-master at Calcutta to the mint-master at Benares. When the dies are broken, or no longer serviceable, they shall be returned to the Calcutta mint.

The conduct of the Benares mint committed to a mint and assay master, subject to the authority of the Board of Commissioners, and the native officers subject to the existing regulations for native servants.

XV. The immediate conduct of the mint at Benares shall be committed to an officer, to be denominated the mint and assay-master, with an adequate establishment of native officers. The mint and assay-master shall be subject to the authority of the Board of Commissioners for the ceded and conquered provinces, and the native officers shall be subject to all the rules of the existing regulations, in common with all other natives in the service of Government.*

The mint and assay-master and native officers amenable to the *dewanny adawlut* of the city of Benares.

XVI. The mint and assay-master and the native officers of the mint shall be amenable to the *dewanny adawlut* of the city of Benares, and shall be liable to be sued for damages for any breach of this regulation, or of any other regulations which may be enacted respecting the coin.

The magistrate to visit the mint monthly, and transmit specimens of the coinage.

XVII†. It shall be the duty of the magistrate of the city of Benares to visit the mint monthly, and to make such inquiries as he shall consider necessary to satisfy himself of the manner in which the business of the mint is conducted, reporting the result of his inquiries, in cases appearing to him to require it, to the Governor General in Council. The magistrate shall at the same time take indiscriminately out of the heaps of coin, at the foot of the striking presses, twenty pieces of each description of coin, which may have been struck off, and transmit ten of each to the secretary to Government in the Public Department, for the purpose of being forwarded to the Honorable the Court of Directors, and the other ten to the assay-master at Calcutta, in order that he may cause the coin to be examined and assayed. If the specimens of coin so transmitted shall be found not to be of proper standard, or if the coin shall be defective in workmanship, or in any other respect, the assay-master shall report the circumstance to the Governor General in Council for his orders.

Private marks to be put on the dies.

XVIII. The mint-master at Calcutta shall cause a private mark to be put upon all the dies which may be prepared for the mint at Benares, but in such a manner as not to be distinguishable by the naked eye, or by persons unacquainted with it. These marks shall be varied as often as the mint-master at Calcutta shall judge proper on new dies being made, and he shall keep a register of them, in order that he may be enabled to discover any counterfeit coin which may hereafter be circulated.

Persons charged with counterfeiting, clipping, &c to be committed for trial to the criminal courts.

XIX. Persons charged with counterfeiting, clipping, filing, drilling, defacing, or debasing the silver coin of Benares, shall be committed for trial to the criminal courts, and shall be punished as the law may direct.

Benares rupees or their parts to be a legal tender there.

Penalty for native officers refusing to receive them.

XX All Benares rupees of the prescribed weight and standard, or the halves and quarters of such rupees according to the established value, shall be considered to be a legal tender of payment in all public and private transactions throughout the province of Benares. If a native officer of any public treasury shall refuse to receive in payment any such rupees, or the halves or quarters of such rupees, according to the established value, the offender shall be liable to be dismissed from his office, and should the circumstances of the case appear to require it, to be declared incapable of again serving Government in any public capacity.

Rupees to be considered as of standard weight, if

XXI. All Benares rupees which shall not have lost individually by wear, a greater proportion of the full weight than six annas per cent. or six-sixteenths of a rupee, in one

* This section is rescinded by Section 2, Regulation VI. 1826.

† Rescinded by Section 2, Regulation VI. 1826.

hundred

hundred rupees, shall be considered as of standard weight, and shall be received as such in all public and private transactions.

not deficient more than six annas per cent.

XXII. *First.* Benares rupees which may be deficient in weight in a greater amount than six annas per cent. shall be received conformably to the following rule.

How light Benares rupees may be received.

Second. For one hundred Benares sicca weight of such light rupees, the payer shall receive credit for one hundred Benares rupees. The light rupees thus received at the public treasury, shall not be again disbursed, but shall be invariably sent to the mint at Benares to be recoined.

To be received weight for weight; but such light rupees not be again disbursed, but recoined.

XXIII. The rules contained in the preceding section of this regulation, shall be considered equally applicable to the halves and quarters of a rupee.

The rules in the preceding section applicable to halves and quarters of rupees.

XXIV. The mint-master at Calcutta shall furnish the collector of Benares with stampt metal weights of fifty Benares sicca weight each, or such other weights as may be required by him. All receipts and payments at the public treasury shall be regulated according to such standard weight.

The collectors of Benares to be furnished with stampt metal weights.

XXV. The following registers shall be kept open at the mint of Benares for public information, viz. A register of unassayed silver bullion delivered into the mint, specifying the quantity delivered, the date on which it was received, and name of the proprietor. A register of silver bullion assayed and coined, specifying the date on which it was assayed, the date on which it was refined, the name of the proprietor, and the produce in Benares rupees, together with the date of the certificate granted for the produce.

Registers to be kept at the Benares mint.

XXVI. English copies of the registers prescribed in the foregoing section shall be sent, when required, to the Board of Commissioners.

English copies to be sent, when required, to the Board of Commissioners.

XXVII. All duties, fees, perquisites, or other imposts hitherto levied by Government or by individuals, under the names of *russoom*, *dustooree*, *salamee*, *nuzurannah*, or any other denomination, shall immediately cease and determine; and the native officers and artificers who have been hitherto permitted to levy such fees or perquisites, shall hereafter receive such personal salaries, or be remunerated for their labour in such manner, as Government may direct.

All duties, fees, &c. hitherto levied at the Benares mint, to be discontinued.

XXVIII. Every native officer or artificer, or other person employed in the mint at Benares, who may be convicted in a court of judicature of receiving any fee, gratuity, or perquisite whatever, in virtue of his office, shall be adjudged to make restitution of the fee or perquisite so received by him, with double damages to the party from whom it may have been received, and a fine according to the circumstances of the case, not exceeding however six months salary. Persons offending in the manner above noticed, will likewise be of course liable to be dismissed from their offices, and should the circumstances of the case appear to require it, to be declared incapable of again serving Government in any public capacity.

Penalties prescribed for native officers, &c. convicted of receiving any such in future.

XXIX. *First.* From and after the first day of May 1812, all silver bullion or coin, not being rupees struck at the mint of Benares, which may be brought to that mint for coinage, shall be subject to a duty at the rate of two per cent. on the produce of such bullion or coin in sicca rupees of the Benares weight and standard; and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.

A duty of 2 per cent. to be levied on all silver bullion or coin, not being Benares rupees, brought to the mint to be coined.

Second. Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty of one per cent. in addition to the duty of two per cent. established by the preceding clause.

An additional duty of one per cent. for halves and quarters of rupees.

Third. Should the coin however brought to the mint for that purpose consist of Benares rupees, the proprietors shall only be subject to the additional duty of one per cent. and not to the duty of two per cent. payable under the first clause of this section on all other coin and bullion.

Benares rupees recoined into halves and quarters, only to pay the last mentioned duty of one per cent.

XXX. All silver bullion and coin, being inferior to the Benares sicca standard, shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding section, to a charge of twelve annas per cent. on account of the loss

Rules as to bullion of inferior standard.

loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to receipts and certificates, and the payment of them.

XXXI. On delivery of the bullion or coin into the mint, the mint-master shall grant to the proprietor a receipt, entitling him to a certificate for the net produce of such bullion or coin, agreeably to the table subjoined to this regulation, and marked No. 4, payable at the treasury of the collector of Benares, at the expiration of fifteen days, if the produce be deliverable in whole rupees; and at the expiration of twenty-five days, if the produce be deliverable in halves or quarters of a rupee, from the date of such certificate. In cases in which the produce may be deliverable in halves or quarters of a rupee, the additional duty established by clause second, Section 8. of this regulation, is of course to be deducted from the amount payable to the proprietor.

Persons dissatisfied with the assay-master's report, may withdraw their bullion free of duty.

XXXII. The proprietor of any bullion or coin brought to the mint at Benares for coinage, who may be dissatisfied with the assay-master's report of its value, shall be at liberty to withdraw such bullion or coin, without being subject to the duties on coinage established by the present regulation.

Manufacturers of gold or silver wire, &c. shall not be subject to any control on the part of the mint and assay-master.

XXXIII. It is hereby declared, that the manufacturers of gold and silver wire or leaf, and of flattened gold and silver, shall not be subject to any control on the part of the mint and assay-master, notwithstanding any usage which may have hitherto existed to the contrary at the mint at Benares.

No. I.

TABLE of the PRODUCE of SILVER BULLION in the CALCUTTA MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce Sa. Rs.	Duty of 2 per cent. on Coinage.	Net Produce Sa. Rs.
	Dwts.	pr. cent.						
100.	13 Br.	Sa. Std.	0	0	0	100.	2.	98.000
—	12¾	.106	.224	0	.330	99.670	1.993	97.677
—	12½	.213	.297	0	.510	99.490	1.990	97.500
—	12¼	.319	.371	0	690	99.310	1.986	97.324
—	12	.425	.445	.75	1.620	98.380	1.967	96.413
—	11¾	.532	.518	.75	1.800	98.200	1.964	96.236
—	11½	.638	.592	.75	1.980	98.020	1.960	96.060
—	11¼	.745	.665	.75	2.160	97.840	1.956	95.884
—	11	.851	.744	.75	2.345	97.655	1.953	95.702
—	10¾	.957	.823	.75	2.530	97.470	1.949	95.521
—	10½	1.064	.901	.75	2.715	97.285	1.945	95.340
—	10¼	1.170	.980	.75	2.900	97.100	1.942	95.158
—	10	1.277	1.058	.75	3.085	96.915	1.938	94.977
—	9¾	1.383	1.061	.75	3.194	96.806	1.936	94.870
—	9½	1.489	1.064	.75	3.303	96.697	1.934	94.763
—	9¼	1.596	1.068	.75	3.414	96.586	1.931	94.655
—	9	1.702	1.072	.75	3.524	96.476	1.929	94.547
—	8¾	1.809	1.075	.75	3.634	96.366	1.927	94.439
—	8½	1.915	1.078	.75	3.743	96.257	1.925	94.332
—	8¼	2.021	1.082	.75	3.853	96.147	1.923	94.224
—	8	2.128	1.088	.75	3.966	96.034	1.920	94.114
—	7¾	2.234	1.094	.75	4.078	95.922	1.918	94.004
—	7½	2.341	1.100	.75	4.191	95.809	1.916	93.893
—	7¼	2.447	1.106	.75	4.303	95.697	1.914	93.783
—	7	2.553	1.112	.75	4.415	95.585	1.911	93.674
—	6¾	2.660	1.118	.75	4.528	95.472	1.909	93.563
—	6½	2.766	1.125	.75	4.641	95.359	1.907	93.452
—	6¼	2.873	1.131	.75	4.754	95.246	1.905	93.341
—	6	2.979	1.138	.75	4.867	95.133	1.902	93.231
—	5¾	3.086	1.144	.75	4.980	95.020	1.900	93.120
—	5½	3.192	1.150	.75	5.092	94.908	1.898	93.010
—	5¼	3.298	1.157	.75	5.205	94.795	1.896	92.899
—	5	3.405	1.161	.75	5.316	94.684	1.893	92.791
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A. D. 1812. REGULATION II.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produced Sa. Rs.	Duty of 2 per Cent on Coinage.	Neat Produce Sa. Rs.
	Dwts.	pr. Cnt.						
100.	4¾ Br.	3.511	1.168	.75	5.429	94.571	1.891	92.680
—	4½	3.618	1.173	.75	5.541	94.459	1.889	92.570
—	4¼	3.724	1.180	.75	5.654	94.346	1.887	92.459
—	4	3.830	1.186	.75	5.766	94.234	1.884	92.350
—	3¾	3.937	1.191	.75	5.878	94.122	1.882	92.240
—	3½	4.043	1.196	.75	5.989	94.011	1.880	92.131
—	3¼	4.149	1.202	.75	6.101	93.899	1.878	92.021
—	3	4.255	1.208	.75	6.213	93.787	1.875	91.912
—	2¾	4.362	1.214	.75	6.326	93.674	1.873	91.801
—	2½	4.468	1.220	.75	6.438	93.562	1.871	91.691
—	2¼	4.574	1.226	.75	6.550	93.450	1.869	91.581
—	2	4.681	1.233	.75	6.664	93.336	1.866	91.470
—	1¾	4.787	1.241	.75	6.778	93.222	1.864	91.358
—	1½	4.894	1.250	.75	6.894	93.106	1.862	91.244
—	1¼	5.000	1.259	.75	7.009	92.991	1.859	91.132
—	1	5.106	1.268	.75	7.124	92 876	1.857	91.019
—	¾	5.213	1.277	.75	7.240	92.760	1.855	90.905
—	½	5.319	1.287	.75	7.356	92.644	1.852	90.792
—	¼	5.425	1.297	.75	7.472	92.528	1.850	90.678
—	Eng. Std.	5.532	1.305	.75	7.587	92.413	1.848	90.565
—	¼ W.	5 638	1.313	.75	7.701	92.299	1.846	90.453
—	½	5.745	1.321	.75	7.816	92.181	1.843	90.341
—	¾	5.851	1.330	.75	7.931	92.061	1.841	90.228
—	1	5.957	1.339	.75	8.046	91.934	1.839	90.115
—	1¼	6.064	1.348	.75	8.162	91.838	1.836	90.002
—	1½	6.170	1.357	.75	8.277	91.723	1.834	89.889
—	1¾	6.277	1.364	.75	8.391	91.609	1.832	89.777
—	2	6.383	1.373	.75	8.506	91.494	1.829	89.665
—	2¼	6.489	1.389	.75	8.628	91.372	1.827	89.545
—	2½	6.596	1.404	.75	8.750	91.250	1.825	89.425
—	2¾	6.702	1.420	.75	8.873	91.128	1.822	89.306
—	3	6.809	1.434	.75	8.993	91.007	1.820	89.187
—	3¼	6.915	1.450	.75	9.115	90.885	1.817	89.068
—	3½	7.021	1.466	.75	9.237	90.763	1.815	88.948
—	3¾	7.128	1.481	.75	9.359	90.641	1.812	88.829
—	4	7.234	1.496	.75	9.480	90.520	1.810	88.710
—	4¼	7.341	1.511	.75	9.602	90.398	1.808	88.590
—	4½	7.447	1.526	.75	9 723	90.277	1.805	88.472
—	4¾	7.553	1.542	.75	9.845	90.155	1.803	88.352
—	5	7.660	1.555	.75	9.965	90.035	1.800	88.235
—	5¼	7.766	1.571	.75	10.087	89.913	1.798	88.115
—	5½	7.873	1.585	.75	10.208	89.792	1.795	87.997
—	5¾	7.979	1.601	.75	10.330	89.670	1.793	87.877
—	6	8.086	1.615	.75	10.451	89.549	1.791	87.758
—	6¼	8.192	1.632	.75	10.574	89.426	1.788	87.638
—	6½	8.298	1.649	.75	10.697	89.303	1.786	87.517
—	6¾	8.405	1.665	.75	10.820	89.180	1.783	87.397
—	7	8.511	1.683	.75	10.944	89.056	1.781	87·275
—	7¼	8.617	1.700	.75	11.067	88.933	1.778	87·155
—	7½	8.724	1.717	.75	11.191	88.809	1.776	87.033
—	7¾	8.830	1.734	.75	11.314	88.686	1.773	86.913
—	8	8.937	1.751	.75	11.438	88.562	1.771	86.791
—	8¼	9.043	1.775	.75	11.568	88.432	1.768	86.664
—	8½	9.149	1.800	.75	11.699	88.301	1.766	86.535
—	8¾	9.255	1.825	.75	11.830	88.170	1.763	86.407
—	9	9.362	1.850	.75	11.962	88.038	1.760	86.278
—	9¼	9.468	1.875	.75	12.093	87.907	1.758	86.149
—	9½	9.574	1.900	.75	12.224	87.776	1.755	86.021
—	9¾	9.681	1.925	.75	12.356	87.644	1.752	85.892
—	10	9.788	1.950	.75	12.488	87.512	1.750	85.762
—	10¼	9.894	1.979	.75	12.623	87.377	1.747	85.630

Sicca Weight.	Assay compared with English Standard.	Assay compared with Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce Sa. Rs.	Duty of 2 per Cent. on Coinage.	Neat Produce Sa. Rs.
100.	10⅛	10.000	2 010	.75	12.760	87.240	1.744	85.496
——	10¾	10.106	2.038	.75	12.894	87.106	1.742	85.364
——	11	10.213	2.068	.75	13.031	86.969	1.739	85.230
——	11⅛	10.319	2.098	.75	13.167	86.833	1.736	85.097
——	11½	10.425	2.128	.75	13.303	86.697	1.734	84.963
——	11¾	10.532	2.155	.75	13.437	86.563	1.731	84.832
——	12	10.638	2.183	.75	13.571	86.429	1.728	84.701
——	12⅛	10.745	2.211	.75	13.706	86.294	1.725	84.569
——	12½	10,851	2.240	.75	13.841	86.159	1.723	84.436
——	12¾	10.957	2.268	.75	13.975	86.025	1.720	84.305
——	13	11.064	2.296	.75	14.110	85.890	1.717	84.173
——	13¼	11.170	2 324	.75	14.244	85.756	1.715	84.041
——	13½	11.277	2.349	.75	14.376	85.624	1.712	83.912
——	13¾	11.383	2.374	.75	14.507	85.493	1.709	83.784
——	14	11.489	2.398	.75	14.637	85.363	1.707	83.656
——	14¼	11.596	2.422	.75	14.768	85.232	1.704	83.528
——	14½	11.702	2.444	.75	14.896	85.104	1.702	83.402
——	14¾	11.809	2.464	.75	15.023	84.977	1.699	83.278
——	15	11.915	2.485	.75	15.150	84.850	1.697	83.153

No. II.

TABLE of the PRODUCE of GOLD BULLION in the CALCUTTA MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay per Cent.	Loss and charges in refining.	Total Reduction.	Standard Quantity.	Assayed Produce, Gold Mohurs.	Duty of 2½ per Cent. on Coinage.	Neat Produce, Gold Mohurs.
100.	⅞ Br.	0	0	100⅞	94.82352	2.37058	92.45294
——	¾	0	0	100¾	94.70588	2.36764	92.33824
——	⅝	0	0	100⅝	94,58823	2.36470	92.22353
——	½	0	0	100½	94.47058	2.36176	92.10882
——	⅜	0	0	100⅜	94.35294	2.35882	91.99412
——	¼	0	0	100¼	94.23529	2.35588	91.87941
——	⅛	0	0	100⅛	94.11764	2.35294	91.76470
——	G.M. std.	0	0	100	94.00000	2.35000	91.65000
——	⅛ W.	0	⅛	99⅞	93.41176	2.33529	91.07647
——	¼	⅛	⅜	99¾	93.29411	2.33235	90.96176
——	⅜	⅛	½	99½	93.17647	2.32941	90.84706
——	½	⅛	7/8	99	93.05882	2.32647	90.73235
——	⅝	⅛	1⅛	98⅞	92.94117	2.32352	90.61765
——	¾	⅛	1¼	98¾	92.82352	2.32058	90.50294
——	⅞	⅛	1⅜	98⅝	92.70588	2.31764	90.38824
——	1	⅛	1½	98½	92.47058	2.31176	90.15882
——	1¼	⅛	1¾	98¼	92.23529	2.30588	89.92941
——	1½	⅛	2	98	92 00000	2.30000	89.70000
——	1¾	⅛	2¼	97¾	91.76470	2.29411	89.47059
——	2	⅛	2½	97½	91.52941	2.28823	89.24118
——	2¼	⅛	2¾	97¼	91.29411	2.28235	89.01176
——	2½	⅛	3	97	91.05882	2.27647	88.78235
——	2¾	⅛	3¼	96¾	90.82352	2.27058	88.55294
——	3	⅛	3½	96½	90.58823	2.26470	88.32353
——	3¼	⅛	3¾	96¼	90.35294	2.25882	88.09412
——	3½	⅛	4	96	90.11764	2.25294	87.86470
——	3¾	⅛	4¼	95¾	89.88235	2.24705	87.63530
——	4	⅛	4½	95½	89.64705	2.24117	87.40588
——	4¼	⅛	4¾	95¼	89.41176	2.23529	87.17647
——	4½	⅛	5	95			

A. D. 1812. REGULATION II.

Sicca Weight.	Assay per Cent.	Loss and charge in refining.	Total Reduction.	Standard Quantity.	Assayed Produce, Gold Mohurs.	Duty of 2½ per Cent on Coinage.	Neat Produce, Gold Mohurs.
100.	4⅝	½	5⅛	94⅞	89.17647	2.22941	86.94706
—	5	½	5½	94½	88.94117	2.22352	86.71765
—	5¼	1	6¼	93¾	88.23529	2.20588	86.02941
—	5½	1	6½	93½	88.00000	2.20000	85.80000
—	5¾	1	6¾	93¼	87.76470	2.19411	85.57059
—	6	1	7	93	87.52941	2.18823	85.34118
—	6¼	1	7¼	92¾	87.29411	2.18235	85.11176
—	6½	1	7½	92½	87.05882	2.17647	84.88235
—	6¾	1	7¾	92¼	86.82352	2.17058	84.65294
—	7	1	8	92	86 58823	2.16470	84.42353
—	7¼	1	8¼	91¾	86.35294	2.15882	84·19412
—	7½	1	8½	91½	86.11764	2.15294	83.96470
—	7¾	1	8¾	91¼	85.88235	2.14705	83·73530
—	8	1	9	91	85.64705	2.14117	83.50588
—	8¼	1	9¼	90¾	85.41176	2.13529	83.27647
—	8½	1	9½	90½	85.17647	2.12941	83.04706
—	8¾	1	9¾	90¼	84.94117	2.12352	82.81765
—	9	1	10	90	84.70588	2.11764	82.58824
—	9¼	1	10¼	89¾	84.47058	2.11176	82.35882
—	9½	1	10½	89½	84.23529	2.10588	82.12941
—	9¾	1	10¾	89¼	84.00000	2.10000	81.90000
—	10	1	11	89	83 76470	2.09411	81.67059
—	10¼	1½	11¾	88¼	83.05882	2.07647	80.98235
—	10½	1½	12	88	82.82352	2.07058	80.75294
—	10¾	1½	12¼	87¾	82.58823	2.06470	30.52353
—	11	1½	12½	87½	82.35294	2.05882	80.29412
—	11¼	1½	12¾	87¼	82.11764	2.05294	80.06470
—	11½	1½	13	87	81.88235	2.04705	79.83530
—	11¾	1½	13¼	86¾	81.64705	2.04117	79.60588
—	12	1½	13½	86½	81.41176	2.03529	79.37647
—	12¼	1½	13¾	86¼	81.17647	2.02941	79.14706
—	12½	1½	14	86	80.94117	2.02352	78.91765
—	12¾	1½	14¼	85¾	80.70588	2.01764	78.68824
—	13	1½	14½	85½	80.47058	2.01176	78.45882
—	13¼	1½	14¾	85¼	80.23529	2 00588	78.22941
—	13½	1½	15	85	80.00000	2.00000	78.00000
—	13¾	1½	15¼	84¾	79.76470	1.99411	77.77059
—	14	1½	15½	84½	79.52941	1.98823	77.54118
—	14¼	1½	15¾	84¼	79.29411	1.98235	77.31176
—	14½	1½	16	84	79.05882	1.97647	77.08235
—	14¾	1½	16¼	83¾	78.82352	1.97058	76 85294
—	15	1½	16½	83½	78.58823	1.96470	76.62353
—	15¼	2	17¼	82¾	77.88235	1.94705	75.93530
—	15½	2	17½	82½	77.64705	1.94117	75.70588
—	15¾	2	17¾	82¼	77.41176	1.93529	75.47647
—	16	2	18	82	77.17647	1.92941	75.24706
—	16¼	2	18¼	81¾	76.94117	1.92352	75·01765
—	16½	2	18½	81½	76.70588	1.91764	74.78824
—	16¾	2	18¾	81¼	76.47058	1.91176	74.55882
—	17	2	19	81	76.23529	1.90588	74.32941
—	17¼	2	19¼	80¾	76.00000	1.90000	74.10000
—	17½	2	19½	80½	75.76470	1.89411	73.87059
—	17¾	2	19¾	80¼	75.52941	1.88823	73.64118
—	18	2	20	80	75.29411	1.88235	73.41176
—	18¼	2	20¼	79¾	75.05882	1.87647	73.18235
—	18½	2	20½	79½	74.82352	1.87058	72.95294
—	18¾	2	20¾	79¼	74.58823	1.86470	72.72353
—	19	2	21	79	74.35294	1.85882	72.49412
—	19¼	2	21¼	78¾	74.11764	1.85294	72.26470
—	19½	2	21½	78½	73 88235	1.84705	72.03530
—	19¾	2	21¾	78¼	73.64705	1.84117	71.80588
—	20	2	22	78	73.41176	1.83529	71.57647
—	20¼	2½	22¾	77½	72.70588	1.81764	70.88824

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Sicca Weight.	Assay per Cent.	Loss and charges in refining.	Total Reduction.	Standard Quantity.	Assayed Produce Gold Mohurs.	Duty of 2½ per Cent on Coinage.	Neat Produce, Gold Mohurs.
100.	20½W.	2½	23	77	72.47058	1.81176	70.65882
——	20¾	2½	23½	76¾	72.23529	1.80588	70.42941
——	21	2½	23½	76½	72 00000	1.80000	70.20000
——	21¼	2½	23¾	76¼	71.76470	1.79411	69.97059
——	21½	2½	24	76	71.52941	1.78823	69.74118
——	21¾	2½	24¼	75¾	71.29411	1.78235	69.51176
——	22	2½	24½	75½	71.05882	1.77647	69.28235
——	22¼	2½	24¾	75¼	70.82352	1.77058	69.05294
——	22½	2½	25	75	70.58823	1.76470	68.82353
——	22¾	2½	25¼	74¾	70.35294	1.75882	68.59412
——	23	2½	25½	74½	70.11764	1.75294	68.36470
——	23¼	2½	25¾	74¼	69.88235	1.74705	68.13530
——	23½	2½	26	74	69.64705	1.74117	67.90588
——	23¾	2½	26¼	73¾	69.41176	1.73528	67.67648
——	24	2½	26½	73½	69.17647	1.72941	67.44706
——	24¼	2½	26¾	73¼	68.94117	1.72352	67.21765
——	24½	2½	27	73	68.70588	1.71764	66.98824
——	24¾	2½	27¼	72¾	68.47058	1.71176	66 75882
——	25	2½	27½	72½	68.23259	1.70581	66.52678
——	25¼	3	28¼	71¾	68.00000	1.70000	66.30000
——	30	3	33	67	63.05882	1.57647	61.48235
——	30¼	3½	33¾	66¼	62.35294	1.56082	60.79212
——	35	3½	38½	61½	57.88235	1.44705	56.43530

No. III.

TABLE of the PRODUCE of SILVER BULLION in the FURRUCKABAD MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with F. Sicca Standard.	Allowance for loss in refining	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent. on Coinage.	Neat Produce F. Sa. Rs.
100.	Dwts.	pr. Cnt.						
——	7½Br.	F. Sa. Std.	.0	.0	.0	100.	2.	98.
——	7	.109	.224	.0	.333	99.667	1.993	97.674
——	6¾	.218	.297	.0	.515	99.485	1.989	97.496
——	6½	.327	.371	.0	.698	99.302	1.986	97.316
——	6¼	.436	.445	.75	1.631	98.369	1.967	96.402
——	6	.545	.518	.75	1.813	98.187	1.963	96.224
——	5¾	.654	.592	.75	1.996	98.004	1.960	96 044
——	5½	.763	.665	.75	2.178	97.822	1.956	95.866
——	5¼	.872	.744	.75	2.366	97.634	1.952	95,682
——	5	.981	.823	.75	2.554	97.446	1.948	95.498
——	4¾	1.090	.901	.75	2.741	97.259	1.945	95·314
——	4½	1.199	.980	.75	2.929	97.071	1.941	95.130
——	4¼	1.308	1.058	.75	3.116	96.884	1.937	94.947
——	4	1.417	1.061	.75	3.228	96 772	1.935	94.837
——	3¾	1.526	1.064	.75	3·340	96.660	1.933	94.727
——	3½	1.635	1.068	.75	3.453	96.547	1.930	94.617
——	3¼	1.744	1.072	.75	3.566	96.434	1.928	94.506
——	3	1.853	1.075	.75	3.678	96.322	1.926	94.396
——	2¾	1.962	1.078	.75	3.790	96.210	1.924	94.286
——	2½	2.071	1.082	.75	3.903	96·097	1.921	94.176
——	2¼	2.181	1.088	.75	4.019	95.981	1.919	94.062
——	2	2.290	1.094	.75	4.134	95.866	1.917	93.949
——	1¾	2.399	1.100	.75	4.249	95.751	1·915	93.836
——	1½	2.508	1.106	.75	4.364	95.636	1.912	93.724

Sicca Weight.	Assay compared with English Standard.	Assay compared with F Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent. on Coinage.	Net Produce F. Sa. Rs.
100.	1¼	2.617	1.112	.75	4.479	95.521	1.910	93.611
—	1	2.726	1.118	.75	4.594	95.406	1.908	93.498
—	¾	2.835	1.125	.75	4.710	95.290	1.905	93.385
—	½	2.944	1.131	.75	4.825	95.175	1.903	93.272
—	¼	3.053	1.138	.75	4.941	95.059	1.901	93.158
—	Eng. Std	3.162	1.144	.75	5.056	94.944	1.898	93.046
—	¾ W.	3.271	1.150	.75	5.171	94.829	1.896	92.933
—	½	3.380	1.157	.75	5.287	94.713	1.894	92.819
—	¼	3.489	1.161	.75	5.400	94.600	1.892	92.708
—	1	3.598	1.168	.75	5.516	94.484	1.889	92.595
—	1¼	3.707	1.173	.75	5.630	94.370	1.887	92.483
—	1½	3.816	1.180	.75	5.746	94.254	1.885	92.369
—	1¾	3.925	1.186	.75	5.861	94.139	1.882	92.257
—	2	4.034	1.191	.75	5.975	94.025	1.880	92.145
—	2¼	4.143	1.196	.75	6.089	93.911	1.878	92.033
—	2½	4.252	1.202	.75	6.204	93.796	1.875	91.921
—	2¾	4.361	1.208	.75	6.319	93.681	1.873	91.808
—	3	4.470	1.214	.75	6.434	93.566	1.871	91.695
—	3¼	4.579	1.220	.75	6.549	93.451	1.869	91 582
—	3½	4.688	1.226	.75	6.664	93.336	1.866	91.470
—	3¾	4.797	1.233	.75	6.780	93.220	1.864	91.356
—	4	4.907	1.241	.75	6.898	93.102	1.862	91.240
—	4¼	5.016	1.250	.75	7.016	92.984	1.859	91.125
—	4½	5.125	1.259	.75	7 134	92·866	1.857	91.009
—	4¾	5.234	1.268	.75	7.252	92.748	1.854	90.894
—	5	5.343	1 277	.75	7.370	92.630	1.852	90.778
—	5¼	5.452	1.287	.75	7.489	92.511	1.850	90.661
—	5½	5.561	1.297	.75	7.608	92.392	1.847	90.545
—	5¾	5.670	1.305	.75	7.725	92.275	1.845	90.430
—	6	5.779	1.313	.75	7.842	92.158	1.843	90.815
—	6¼	5 888	1.321	.75	7.959	92.041	1.840	90.201
—	6½	5.997	1.330	.75	8.077	91.923	1.838	90.085
—	6¾	6.106	1.339	.75	8.195	91.805	1.836	89.969
—	7	6.215	1.348	.75	8.313	91.685	1.833	89.852
—	7¼	6.324	1.357	.75	8.431	91.569	1.831	89.738
—	7½	6.434	1.364	.75	8.548	91.452	1.829	89.623
—	7¾	6.543	1.373	.75	8.666	91.334	1.826	89.508
—	8	6.652	1.389	.75	8.791	91.209	1.824	89.385
—	8¼	6.761	1.404	.75	8.915	91.085	1.821	89.264
—	8½	6.870	1.420	.75	9.040	90.960	1.819	89.141
—	8¾	6.979	1.434	.75	9.163	90.837	1.816	89.021
—	9	7.088	1.450	.75	9.288	90.712	1.814	88 898
—	9¼	7.197	1.466	.75	9.413	90.587	1.811	88.776
—	9½	7.306	1.481	.75	9.537	90.463	1.809	88.654
—	9¾	7.415	1.496	.75	9.661	90.339	1.806	88.533
—	10	7.524	1.511	.75	9.785	90.215	1.804	88.411
—	10¼	7.633	1.526	.75	9.909	90.091	1.801	88.290
—	10½	7.742	1.542	.75	10.034	89.966	1.799	88.167
—	10¾	7.851	1.555	.75	10.156	89.844	1.796	88.048
—	11	7.960	1.571	.75	10.281	89.719	1.794	87.925
—	11¼	8.069	1.585	.75	10.404	89.596	1.791	87.805
—	11½	8.178	1.601	.75	10.529	89.471	1.789	87.682
—	11¾	8.287	1.615	.75	10.652	89.348	1.786	87.562
—	12	8.397	1.632	.75	10.779	89.221	1.784	87.437
—	12¼	8.506	1.649	.75	10.905	89.095	1.781	87.314
—	12½	8.615	1.665	.75	11.030	88.970	1.779	87.191
—	12¾	8.724	1.683	.75	11.157	88.843	1.776	87.067
—	13	8.833	1.700	.75	11.283	88.717	1.774	86.943
—	13¼	8.942	1.717	.75	11.409	88.591	1.771	86.820
—	13½	9.051	1.734	.75	11.535	88.465	1.769	86.696
—	13¾	9.160	1.751	.75	11.661	88.339	1.766	86.573
—	14	9.269	1.775	.75	11.794	88.206	1.764	86.442
								100.

A D. 1812. REGULATION II.

Sicca Weight.	Assay compared with English Standard.	Assay compared with F. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent. on Coinage	Net Produce F. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	14¼	9.378	1.800	.75	11.928	88.072	1.761	86.311
——	14½	9.487	1.825	.75	12.062	87.938	1.758	86.180
——	14¾	9.596	1.850	.75	12.196	87.804	1.756	86 048
——	15	9.705	1.875	.75	12.330	87.670	1.753	85.917
——	15¼	9.814	1.900	.75	12.464	87.536	1.750	85.786
——	15½	9.923	1.925	.75	12.598	87.402	1.748	85.654
——	15¾	10.032	1.950	.75	12.732	87.268	1.745	85.523
——	16	10 141	1.979	.75	12.870	87.130	1.742	85.388
——	16¼	10.250	2.010	.75	13.010	86.990	1.739	85.251
——	16½	10.359	2.038	.75	13.147	86 853	1.737	85.116
——	16¾	10.468	2.068	.75	13.286	86.714	1.734	84.980
——	17	10.578	2.098	.75	13.426	86.574	1.731	84.843
——	17¼	1.0687	2.128	.75	13.565	86.435	1.728	84.707
——	17½	10.796	2.155	.75	13.701	86.299	1.725	84.574
——	17¾	10.905	2.183	.75	13.838	86.162	1.723	84.439
——	18	11.014	2.211	.75	13 975	86.025	1.720	84.305
——	18¼	11.123	2.240	.75	14.113	85.887	1.717	84.170
——	18½	11.232	2.268	.75	14.250	85.750	1.715	84.035
——	18¾	11.341	2.296	.75	14.387	85.613	1.712	83.901
——	19	11.450	2.324	.75	14.524	85.476	1.709	83.767

No. IV.

TABLE of the PRODUCE of SILVER BULLION in the BENARES MINT, commencing the 1st of January 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Bs. Sicca Standard	Allowance for loss in refining.	Charges for refining.	Total Reduction	Assayed Produce.	Duty of 2 per Cent. on Coinage.	Net Produce Bs. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	9½ Br.	Bs. Sa. Std	.0	.0	.0	100.	2	98.
——	9¼	.108	.224	.0	.332	99.668	1.993	97.675
——	9	.216	.297	.0	.513	99.487	1.989	97.498
——	8¾	.324	.371	.0	.695	99.305	1.986	97.319
——	8½	.432	.445	.75	1.627	98.373	1.967	96.406
——	8¼	.540	.518	.75	1.808	98.192	1.963	96.229
——	8	.648	.592	.75	1.990	98 010	1.960	96.050
——	7¾	.756	.665	.75	2.171	97.829	1.956	95.873
——	7½	.864	.744	.75	2.358	97.642	1.952	95.690
——	7¼	.972	.823	.75	2.545	97.455	1.949	95 506
——	7	1.080	.901	.75	2.731	97 269	1.945	95.324
——	6¾	1.188	.980	.75	2.918	97.082	1.941	95.141
——	6½	1.296	1.058	.75	3.104	96.896	1.937	94.959
——	6¼	1.403	1.061	.75	3.214	96.786	1.935	94.851
——	6	1 511	1.064	.75	3,325	96.675	1,933	94.742
——	5¾	1.619	1.068	.75	3.437	96.563	1.931	94.632
——	5½	1.727	1.072	.75	3.549	96.451	1.929	94.522
——	5¼	1.835	1.075	.75	3.660	96.340	1.926	94.414
——	5	1.943	1.078	.75	3.771	96.229	1.924	94.305
——	4¾	2.051	1.082	.75	3.883	96.117	1.922	94.195
——	4½	2 159	1.088	.75	3 997	96.003	1.920	94.083
——	4¼	2.267	1.094	.75	4.111	95.889	1.917	93.972
——	4	2.375	1.100	.75	4.225	95.775	1.915	93.860
——	3¾	2.483	1.106	.75	4.339	95.661	1.913	93.748
——	3½	2.591	1.112	.75	4.453	95.547	1.910	93.637
——	3¼	2.699	1.118	.75	4.567	95.433	1.908	93.525
——	3	2.807	1.125	.75	4.682	95.318	1 906	93.412
——	2¾	2.915	1.131	.75	4.796	95.204	1.904	93.300
——	2½	3.023	1.138	.75	4.911	95.089	1.901	93.188
——	2¼	3.181	1.144	.75	5.025	94.975	1.899	93.076
——	2	3.239	1.150	.75	5.139	94.861	1.897	92.964

100.

A. D. 1812. REGULATION II.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Bs. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent. on Coinage.	Net Produce Bs. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	1⅝ Br.	3.347	1.157	.75	5.254	94.746	1.894	92.852
——	1½	3.455	1.161	.75	5.366	94.634	1.892	92.742
——	1⅜	3.563	1.168	.75	5.481	94.519	1.890	92.629
——	1	3.671	1.173	.75	5.594	94.406	1.888	92.518
——	¾	3.779	1.180	.75	5.709	94.291	1.885	92.406
——	½	3.887	1.186	.75	5.823	94.177	1.883	92.294
——	¼	3.995	1.191	.75	5.936	94.064	1.881	92.183
——	Eng. Stad	4.103	1.196	.75	6.049	93.951	1.879	92.072
——	¼ W.	4.211	1.202	.75	6.163	93.837	1.876	91.961
——	½	4.319	1.208	.75	6.277	93.723	1.874	91.849
——	¾	4.427	1.214	.75	6.391	93.609	1.872	91.737
——	1	4.535	1.220	.75	6.505	93.495	1.869	91.626
——	1¼	4.643	1.226	.75	6.619	93.381	1.867	91.514
——	1½	4.751	1.233	.75	6.734	93.266	1.865	91.401
——	1¾	4.859	1.241	.75	6.850	93.150	1.863	91.287
——	2	4.967	1.250	.75	6.967	93.033	1.860	91.173
——	2¼	5.075	1.259	.75	7.084	92.916	1.858	91.058
——	2½	5.183	1.268	.75	7.201	92.799	1.855	90.944
——	2¾	5.291	1.277	.75	7.318	92.682	1.853	90.829
——	3	5.399	1.287	.75	7.436	92.564	1.851	90.713
——	3¼	5.507	1.297	.75	7.554	92.446	1.848	90.598
——	3½	5.615	1.305	.75	7.670	92.330	1.846	90.484
——	3¾	5.723	1.313	.75	7.786	92.214	1.844	90.370
——	4	5 831	1.321	.75	7.902	92.098	1.841	90.257
——	4¼	5.939	1.330	.75	8.019	91.981	1.839	90.142
——	4½	6.047	1.339	.75	8.136	91.864	1.837	90.027
——	4¾	6.155	1.348	.75	8 253	91.747	1.834	89.913
——	5	6.263	1.357	.75	8.370	91.630	1.832	89.798
——	5¼	6.371	1.364	.75	8.485	91.515	1.830	89.685
——	5½	6.479	1.373	.75	8.602	91.398	1.827	89.571
——	5¾	6.587	1.389	.75	6.726	91.274	1.825	89.449
——	6	6.695	1.404	.75	8.849	91.151	1.823	89.328
——	6¼	6.803	1.420	.75	8.973	91.027	1.820	89.207
——	6½	6.911	1.434	.75	9.095	90.905	1.818	89.087
——	6¾	7.019	1.450	.75	9.219	90.781	1.815	88.966
——	7	7.127	1.466	.75	9.343	90.657	1.813	88.844
——	7¼	7.235	1.481	.75	9.466	90.534	1.810	88 724
——	7½	7.343	1.496	.75	9.589	90.411	1.808	88.603
——	7¾	7.451	1.511	.75	9.712	90.288	1.805	88.483
——	8	7.559	1.526	.75	9.835	90.165	1.803	88.362
——	8¼	7.667	1.542	.75	9.959	90.041	1.800	88.241
——	8½	7.775	1.555	.75	10.080	89.920	1.798	88.122
——	8¾	7.883	1.571	.75	10.204	89.796	1.795	88.001
——	9	7.991	1.585	.75	10.326	89.674	1.793	87.881
——	9¼	8.099	1.601	.75	10.450	89.550	1.791	87.759
——	9½	8.207	1.615	.75	10.572	89.428	1.788	87.640
——	9¾	8.315	1.632	.75	10.697	89.303	1.786	87.517
——	10	8 423	1.649	.75	10.822	89.178	1.783	87.395
——	10¼	8.531	1.665	.75	10.946	89.054	1.781	87.273
——	10½	8.639	1.683	.75	11.072	88.928	1.778	87.150
——	10¾	8.747	1.700	.75	11.197	88.803	1.776	87.027
——	11	8.855	1.717	.75	11.322	88.678	1.773	86.905
——	11¼	8.963	1.734	.75	11.447	88.553	1.771	86.782
——	11½	9.071	1.751	.75	11.572	88.428	1.768	86.660
——	11¾	9.179	1.775	.75	11.704	88.296	1.765	86.531
——	12	9.287	1.800	.75	11.837	88.163	1.763	86.400
——	12¼	9.395	1.825	.75	11.970	88.030	1.760	86.270
——	12½	9.503	1.850	.75	12.103	87.897	1.757	86.140
——	12¾	9.611	1.875	.75	12.236	87.764	1.755	86.009
——	3	9.719	1.900	.75	12.369	87.631	1.752	85.879
——	13¼	9.827	1.925	.75	12.502	87.498	1.749	85.749

A D. 1812. REGULATION II.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Bs. Sicca Standard.	Allowance for loss in refiniug.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent. on Coinage.	Net Produce Bs. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	13⅛	9.935	1.950	.75	12.635	87.365	1.747	85.618
——	13⅜	10.043	1.979	.75	12.772	87.228	1.744	85.484
——	14	10.151	2.010	.75	12.911	87.089	1.741	85.348
——	14¼	10.259	2.038	.75	13.047	86.953	1.739	85.214
——	14½	10.367	2.068	.75	13.185	86.815	1.736	85.079
——	14¾	10.475	2.098	.75	13.323	86.677	1.733	84.944
——	15	10.583	2.128	.75	13.461	86.539	1.730	84.809
——	15¼	10.691	2 155	.75	13.596	86.404	1.728	84.676
——	15½	10.800	2.183	.75	13.733	86.267	1.725	84.542
——	15¾	10.908	2.211	.75	13.869	86.131	1.722	84.409
——	16	11.016	2.240	.75	14.006	85.994	1.719	84.275
——	16¼	11.124	2.268	.75	14.142	85.858	1.717	84.141
——	16½	11.232	2.296	.75	14.278	85.722	1.714	84.008
——	16¾	11.340	2.324	.75	14.414	85.586	1.711	83.875
——	17	11.448	2.349	.75	14.547	85.453	1.709	83.744
——	17¼	11.556	2.374	.75	14.680	85.320	1.706	83.614
——	17½	11.664	2.398	.75	14.812	85.188	1.703	83.485
——	17¾	11.772	2.422	.75	14 944	85.056	1.701	83.355
——	18	11.880	2.444	.75	15 074	84.926	1.698	83.228
——	18¼	11.988	2.464	.75	15.202	84.798	1.695	83.103
——	18½	12.095	2.485	.75	15.330	84.670	1.693	82.977

A. D. 1814. REGULATION VII.

A REGULATION *for modifying a Part of the Provisions contained in Regulation X. 1809, respecting the copper Coinage of the Province of Benares.*—PASSED *by the Governor General in Council, on the 29th April,* 1814; *corresponding with the 18th Bysaak* 1221 *Bengal era; the 25th Bysaak* 1221 *Fussily; the 19th Bysaak* 1221 *Willaity; the 10th Bysaak* 1871 *Sumbut; and the 8th Jumaudi-ul-Awul* 1229 *Higeree.*

Preamble.

WHEREAS it is enacted in Section 2, Regulation X. 1809, that the copper coin required for the province of Benares shall be struck at the Calcutta mint; and whereas inconvenience has been experienced from the delay incident to that arrangement; the following rules have been enacted, to be immediately in force in the province of Benares.

Part of Section 2, Regulation X. 1809, rescinded.

II. *First.* So much of Section 2, Regulation X. 1809, as prescribes that the copper coin required for the province of Benares shall be struck at the Calcutta mint, is hereby rescinded.

Copper coin required for the province of Benares, to be in future struck at that city.

Second. The copper coin required for the province of Benares, shall be in future struck at the city of Benares.

The figure of a *tirsool* to be impressed on the copper coin.

III. In compliance with established usage, the figure of a *tirsool* shall be impressed on all the copper coin which may hereafter be struck at the city of Benares.

A. D. 1816. REGULATION XXI.

A REGULATION *for modifying Section* 43, *Regulation XLV.* 1803, *which prescribes a specified Weight for the Copper Pice to be coined at the Mint of Furruckabad.*—PASSED *by the Governor General in Council, on the* 8*th November* 1816; *corresponding with the* 24*th Kautic* 1223 *Bengal era; the* 3*d Aughun* 1224 *Fussily; the* 25*th Kautic* 1224 *Willaity; the* 3*d Aughun* 1873 *Sumbut; and the* 17*th Zelhij* 1231 *Higeree.*

Preamble.

WHEREAS it has been deemed advisable to reduce the weight of the copper coinage intended to be introduced into the ceded provinces by Section 43. to Section 51, Regulation XLV. 1803, extended to the conquered provinces by Regulation XI. 1805, the following rules have been enacted, to be in force from their promulgation.

Section 43, Regulation XLV. 1803, rescinded.

II. Section 43, Regulation XLV. 1803, is hereby rescinded.

Weight of the copper coin to be struck at the mint at Furrackabad.

III. A copper coin shall be struck at the mint of Furruckabad, weighing two hundred grains troy for the whole or double pice, and one hundred grains troy for the half or single pice.

Rate at which such coin is to be issued.

IV. Such copper coin shall be issued from the mint at the rate of thirty-two whole or double pice, and of sixty-four half or single pice for each rupee.

A. D. 1817. REGULATION XIV.

A REGULATION *for amending certain Parts of Regulation II.* 1812.—PASSED *by the Vice-President in Council, on the* 29*th September* 1817; *corresponding with the* 26*th Bhadoon* 1224 *Bengal era; the* 14*th Bhadoon* 1224 *Fussily; the* 17*th Bhadoon* 1224 *Willaity; the* 13*th Bhadoon* 1874 *Sumbut; and the* 26*th Sawul* 1232 *Higeree.*

Preamble.

WHEREAS it has been found that some inaccuracies of calculation exist in the table No. 2, annexed to Regulation II. 1812, by which the produce of gold bullion is calculated in the Calcutta mint; the following rules have been enacted, to be in force from the date of their promulgation.

Such part of Regulation II. 1812, as relates to table No 2 annexed to that regulation, rescinded

II. So much of Regulation II. of 1812, as relates to the table of the produce of gold bullion in the Calcutta mint, annexed to that regulation, is hereby rescinded.

The table of the produce of gold bullion annexed to this regulation, to be in force in lieu of the table No. 2, alluded to in the preceding section.

III. Instead of the table referred to in the above section, the assay produce, duties, and net produce of gold bullion delivered for coinage into the Calcutta mint, shall be hereafter calculated agreeably to the table annexed to this regulation, and the certificates granted by the assay master shall be made out accordingly.

Table

Table of the Produce of Gold Bullion in the Calcutta Mint.

Sicca Weight	Assay per Cent.	Deduction for Worseness.	Allowance for the refining charges.	Total reduction.	Standard quantity.	Assay produce, Gold Mohurs.	Duty at 2½ per Cent.	Net produce, Gold Mohurs.
100	¾ Br.	0 756	.....	.....	100 756	94 829	2 371	92 458
—	⅝ Br.	0 630	.....	.....	100 630	94 711	2 368	92 343
—	½ Br.	0 504	.....	.....	100 504	94 592	2 365	92 227
—	⅜ Br.	0 378	.....	.....	100 378	94 473	2 362	92 111
—	¼ Br.	0 252	.....	.....	100 252	94 355	2 359	91 996
—	⅛ Br.	0 126	.....	.....	100 126	94 236	2 350	91 880
—	Standard.	.....	.....	.....	100 0	94 118	2 353	91 765
—	⅛ Wo.	0 126	.....	0 126	99 874	93 999	2 350	91 649
—	¼ Wo.	0 252	0 5	0 752	99 248	93 410	2 335	91 075
—	⅜ Wo.	0 378	0 5	0 878	99 122	93 291	2 332	90 959
—	½ Wo.	0 504	0 5	1 004	98 996	93 173	2 329	90 844
—	⅝ Wo.	0 630	0 5	1 130	98 870	93 054	2 326	90 728
—	¾ Wo.	0 756	0 5	1 256	98 744	92 936	2 323	90 613
—	⅞ Wo.	0 882	0 5	1 382	98 618	92 817	2 320	90 497
—	1 Wo.	1 008	0 5	1 508	98 492	92 698	2 317	90 381
—	1¼ Wo.	1 260	0 5	1 760	98 240	92 461	2 311	90 150
—	1½ Wo.	1 512	0 5	2 012	97 988	92 224	2 306	89 918
—	1¾ Wo.	1 764	0 5	2 264	97 736	91 987	2 300	89 687
—	2 Wo.	2 016	0 5	2 516	97 484	91 756	2 294	89 456
—	2¼ Wo.	2 268	0 5	2 768	97 232	91 512	2 288	89 224
—	2½ Wo.	2 520	0 5	3 020	96 980	91 275	2 282	88 993
—	2¾ Wo.	2 772	0 5	3 272	96 728	91 038	2 276	88 762
—	3 Wo.	3 024	0 5	3 524	96 476	90 801	2 270	88 531
—	3¼ Wo.	3 275	0 5	3 775	96 225	90 565	2 264	88 301
—	3½ Wo.	3 526	0 5	4 026	95 974	90 328	2 258	88 070
—	3¾ Wo.	3 778	0 5	4 278	95 722	90 091	2 252	87 839
—	4 Wo.	4 030	0 5	4 530	95 470	89 854	2 246	87 608
—	4¼ Wo.	4 282	0 5	4 782	95 218	89 617	2 240	87 377
—	4½ Wo.	4 534	0 5	5 034	94 966	89 380	2 235	87 145
—	4¾ Wo.	4 786	0 5	5 286	94 714	89 143	2 228	86 915
—	5 Wo.	5 038	0 5	5 538	94 462	88 905	2 223	86 682
—	5¼ Wo.	5 290	1 0	6 290	93 710	88 198	2 205	85 993
—	5½ Wo.	5 541	1 0	6 541	93 459	87 961	2 199	85 762
—	5¾ Wo.	5 793	1 0	6 793	93 207	87 724	2 193	85 531
—	6 Wo.	6 045	1 0	7 045	92 955	87 487	2 187	85 300
—	6¼ Wo.	6 297	1 0	7 297	92 703	87 250	2 181	85 069
—	6½ Wo.	6 549	1 0	7 549	92 451	87 013	2 175	84 838
—	6¾ Wo.	6 801	1 0	7 801	92 199	86 776	2 169	84 607
—	7 Wo.	7 053	1 0	8 053	91 947	86 538	2 163	84 375
—	7¼ Wo.	7 305	1 0	8 305	91 695	86 301	2 158	84 143
—	7½ Wo.	7 557	1 0	8 557	91 443	86 064	2 152	83 912
—	7¾ Wo.	7 809	1 0	8 809	91 191	85 827	2 146	83 681
—	8 Wo.	8 060	1 0	9 060	90 940	85 591	2 140	83 451
—	8¼ Wo.	8 312	1 0	9 312	90 688	85 353	2 134	83 219
—	8½ Wo.	8 564	1 0	9 564	90 436	85 116	2 128	82 988
—	8¾ Wo.	8 816	1 0	9 816	90 184	84 879	2 122	82 757
—	9 Wo.	9 068	1 0	10 068	89 932	84 642	2 116	82 526
—	9¼ Wo.	9 320	1 0	10 320	89 680	84 405	2 110	82 295
—	9½ Wo.	9 572	1 0	10 572	89 428	84 168	2 104	82 064
—	9¾ Wo.	9 824	1 0	10 824	89 176	83 930	2 098	81 832
—	10 Wo.	10 075	1 0	11 075	88 925	83 694	2 092	81 602
—	10¼ Wo.	10 327	1 5	11 827	88 173	82 986	2 075	80 911
—	10½ Wo.	10 579	1 5	12 079	87 921	82 749	2 069	80 680
—	10¾ Wo.	10 831	1 5	12 331	87 669	82 512	2 063	80 449
—	11 Wo.	11 083	1 5	12 583	87 417	82 275	2 057	80 218
—	11¼ Wo.	11 335	1 5	12 835	87 165	82 038	2 051	79 987
—	11½ Wo.	11 587	1 5	13 087	86 913	81 800	2 045	79 755
—	11¾ Wo.	11 839	1 5	13 339	86 661	81 563	2 039	79 524
—	12 Wo.	12 091	1 5	13 591	86 409	81 326	2 033	79 293
—	12¼ Wo.	12 342	1 5	13 842	86 158	81 090	2 027	79 063
—	12½ Wo.	12 594	1 5	14 094	85 906	80 853	2 021	78 832

Sicca Weight	Assay per Cent.	Deduction for Worseness.	Allowance for the refining charges.	Total reduction.	Standard Quantity.	Assay produce, Gold Mohurs.	Duty at 2½ per Cent.	Net produce, Gold Mohurs.
100	12¾ Wo.	12 846	1 5	14 346	85 654	80 616	2 015	78 601
—	13 Wo.	13 098	1 5	14 598	85 402	80 378	2 009	78 369
—	13¼ Wo.	13 350	1 5	14 850	85 150	80 141	2 004	78 137
—	13½ Wo.	13 602	1 5	15 102	84 898	79 904	1 998	77 906
—	13¾ Wo.	13 154	1 5	15 354	84 646	79 667	1 992	77 675
—	14 Wo.	14 806	1 5	15 606	84 394	79 430	1 986	77 444
—	14¼ Wo.	14 358	1 5	15 858	84 142	79 193	1 980	77 213
—	14½ Wo.	14 610	1 5	16 110	83 890	78 955	1 974	76 981
—	14¾ Wo.	14 862	1 5	16 362	83 638	78 718	1 968	76 750
—	15 Wo.	15 113	1 5	16 613	83 387	78 482	1 962	76 520
—	15¼ Wo.	15 365	2 0	17 365	82 635	77 774	1 944	75 830
—	15½ Wo.	15 617	2 0	17 617	82 383	77 537	1 938	75 599
—	15¾ Wo.	15 869	2 0	17 869	82 131	77 300	1 933	75 367
—	16 Wo.	16 121	2 0	18 121	81 879	77 063	1 927	75 136
—	16¼ Wo.	16 373	2 0	18 373	81 627	76 826	1 921	74 905
—	16½ Wo.	16 625	2 0	18 625	81 375	76 588	1 915	74 673
—	16¾ Wo.	16 876	2 0	18 876	81 124	76 352	1 909	74 443
—	17 Wo.	17 128	2 0	19 128	80 872	76 11[illegible]	1 903	74 212
—	17¼ Wo.	17 380	2 0	19 380	80 620	75 87[illegible]	1 897	73 981
—	17½ Wo.	17 632	2 0	19 632	80 368	75 64[illegible]	1 891	73 749
—	17¾ Wo.	17 884	2 0	19 884	80 116	75 405	1 885	73 518
—	18 Wo.	18 136	2 0	20 136	79 864	75 166	1 879	73 287
—	18¼ Wo.	18 388	2 0	20 340	79 612	74 929	1 873	73 056
—	18½ Wo.	18 640	2 0	20 688	79 360	74 692	1 867	72 825
—	18¾ Wo.	18 892	2 0	20 892	79 108	74 455	1 861	72 594
—	19 Wo.	19 144	2 0	21 144	78 856	74 218	1 855	72 363
—	19¼ Wo.	19 395	2 0	21 395	78 605	73 981	1 849	72 132
—	19½ Wo.	19 647	2 0	21 647	78 353	73 744	1 844	71 900
—	19¾ Wo.	19 899	2 0	21 899	78 101	73 507	1 838	71 669
—	20 Wo.	20 151	2 0	22 151	77 849	73 270	1 832	71 438
—	20¼ Wo.	20 403	2 5	22 903	77 097	72 562	1 814	70 748
—	20½ Wo.	20 655	2 5	23 155	76 845	72 325	1 808	70 517
—	20¾ Wo.	20 907	2 5	23 407	76 593	72 088	1 802	70 286
—	21 Wo.	21 159	2 5	23 659	76 341	71 850	1 796	70 054
—	21¼ Wo.	21 410	2 5	23 910	76 090	71 614	1 790	69 824
—	21½ Wo.	21 662	2 5	24 162	75 838	71 377	1 784	69 593
—	21¾ Wo.	21 914	2 5	24 414	75 586	71 140	1 778	69 362
—	22 Wo.	22 166	2 5	24 666	75 334	70 903	1 772	69 131
—	22¼ Wo.	22 418	2 5	24 918	75 082	70 665	1 767	68 898
—	22½ Wo.	22 670	2 5	25 170	74 836	70 428	1 761	68 667
—	22¾ Wo.	22 922	2 5	25 422	74 578	70 191	1 755	68 436
—	23 Wo.	23 174	2 5	25 674	74 326	69 954	1 749	68 205
—	23¼ Wo.	23 426	2 5	25 926	74 074	69 717	1 743	67 974
—	23½ Wo.	23 678	2 5	26 178	73 822	69 480	1 737	67 743
—	23¾ Wo.	23 929	2 5	26 429	73 571	69 243	1 731	67 512
—	24 Wo.	24 181	2 5	26 681	73 319	69 006	1 725	67 281
—	24¼ Wo.	24 433	2 5	26 933	73 067	68 769	1 719	67 050
—	24½ Wo.	24 685	2 5	27 285	72 815	68 532	1 713	66 819
—	24¾ Wo.	24 937	2 5	27 437	72 563	68 295	1 707	66 588
—	25 Wo.	25 189	2 5	27 689	72 311	68 057	1 701	66 356
—	25¼ Wo.	25 441	3 0	28 441	71 559	67 350	1 684	65 666
—	25½ Wo.	25 693	3 0	28 693	71 367	67 112	1 678	65 434
—	25¾ Wo.	25 945	3 0	28 945	71 055	66 876	1 672	65 204
—	26 Wo.	26 196	3 0	29 196	70 804	66 639	1 666	64 973
—	26¼ Wo.	26 448	3 0	29 448	70 552	66 402	1 660	64 742
—	26½ Wo.	26 700	3 0	29 700	70 300	66 165	1 654	64 511
—	26¾ Wo.	26 952	3 0	29 952	70 048	65 928	1 648	64 280
—	27 Wo.	27 204	3 0	30 204	69 796	65 690	1 642	64 408
—	27¼ Wo.	27 456	3 0	30 456	69 544	65 453	1 636	63 817
—	27½ Wo.	27 708	3 0	30 708	69 292	65 216	1 630	63 586
—	27¾ Wo.	27 960	3 0	30 960	69 040	64 979	1 634	63 355
—	28 Wo.	28 212	3 0	31 212	68 788	64 742	1 618	63 124
—	28¼ Wo.	28 463	3 0	31 463	68 537	64 505	1 613	62 892
—	28½ Wo.	28 715	3 0	31 715	68 285	64 268	1 607	62 661
—	28¾ Wo.	28 967	3 0	31 967	68 033	64 031	1 601	62 430

Sicca Weight	Assay per Cent.		Deduction for Worseness.		Allowance for the refining charges.		Total reduction.		Standard quantity.		Assay produce, Gold Mohurs.		Duty at 2½ per Cent.		Net produce, Gold Mohurs.	
100	29	Wo.	29	219	3	0	32	219	67	781	63	794	1	595	62	199
—	29¼	Wo.	29	471	3	0	32	471	67	529	63	557	1	589	61	968
—	29½	Wo.	29	723	3	0	32	723	67	277	63	320	1	583	61	737
—	29¾	Wo.	29	975	3	0	32	975	67	025	63	082	1	577	61	505
—	30	Wo.	30	227	3	0	33	227	66	773	62	845	1	571	61	274
—	30¼	Wo.	30	479	3	5	33	979	66	021	62	137	1	553	60	584
—	30½	Wo.	30	730	3	5	34	230	65	770	61	901	1	547	60	354
—	30¾	Wo.	30	982	3	5	34	482	65	518	61	664	1	542	60	122
—	31	Wo.	31	234	3	5	34	734	65	266	61	427	1	536	59	891
—	31¼	Wo.	31	486	3	5	34	986	65	014	61	190	1	530	59	660
—	31½	Wo.	31	738	3	5	35	238	64	762	60	952	1	524	59	428
—	31¾	Wo.	31	990	3	5	35	490	64	510	60	715	1	518	59	197
—	32	Wo.	32	242	3	5	35	742	64	258	60	478	1	512	58	966
—	32¼	Wo.	32	494	3	5	35	994	64	006	60	241	1	506	58	735
—	32½	Wo.	32	746	3	5	36	246	63	754	60	004	1	500	58	504
—	32¾	Wo.	32	997	3	5	36	497	63	503	59	768	1	494	58	274
—	33	Wo.	33	249	3	5	26	749	63	251	59	530	1	488	58	042
—	33¼	Wo.	33	501	3	5	37	001	62	999	59	293	1	482	57	811
—	33½	Wo.	33	753	3	5	37	253	62	747	59	056	1	476	57	580
—	33¾	Wo.	34	005	3	5	37	505	62	495	58	819	1	470	57	349
—	34	Wo.	34	257	3	5	37	757	62	243	58	582	1	464	57	118
—	34¼	Wo.	34	509	3	5	38	009	61	991	58	344	1	459	56	885
—	34½	Wo.	34	761	3	5	38	262	61	739	58	107	1	453	56	654
—	34¾	Wo.	35	013	3	5	38	513	61	487	57	870	1	447	56	423
—	35	Wo.	35	264	3	5	38	764	61	236	57	634	1	441	56	193

A. D. 1817. REGULATION XXV.

A REGULATION *for fixing the Weight of the Pice struck at the Calcutta Mint, and for giving general Circulation to Pice struck at any of the Mints subordinate to this Presidency.*—PASSED *by the Vice-President in Council, on the* 9*th December* 1817; *corresponding with the* 25*th Aughun* 1224 *Bengal era; the* 16*th Aughun* 1225 *Fussily; the* 26*th Aughun* 1225 *Willaity; the* 1*st Aughun* 1874 *Sumbut; and the* 29*th Mohurrum* 1233 *Higeree.*

Preamble.

WHEREAS it has been deemed expedient to adopt some precise rules for the coinage and currency of the copper pice struck in the mint of Calcutta, and also for extending the circulation of those pice, as well as the pice struck at the mints of Benares and Furruckabad, the following rules are therefore enacted, to be in force from the date of their promulgation throughout the provinces immediately dependant on the presidency of Fort William.

Specification of the weight of copper pice struck at the mint at Calcutta.

II. The copper pice struck at the Calcutta mint, shall be of pure copper, and of the weight of 100 grains troy.

Inscription and date.

III. The inscription shall be on one side, One Pie Sicca, in the Bengalee, Persian, and Nagree characters, and the date on the obverse.

Rate at which the pice shall be issued and received.

IV. The pice shall be issued from the mint and public treasuries at the rate of sixty-four to one sicca rupee, at which rate they will be received again by the public officers in payment of the fractional parts of a rupee, and they shall also be legal tender in payments of the same nature, at the rate of sixty-four to a rupee of the local currency throughout the provinces subject to the presidency of Fort William.

The pice struck at the mints of Benares and Furruckabad to circulate equally with the pice of Calcutta coinage, throughout the provinces.

V. The pice struck at the mints of Benares and Furruckabad, agreeably to the provisions of Regulation X. 1809; Regulation VII. 1814; and Regulation XXI. 1816; shall also be considered as circulating equally with the pice of Calcutta coinage throughout the abovementioned provinces, and shall in like manner be received as a legal tender in payment of the fractional parts of a rupee of the local currency, at the rate of sixty-four pice for each rupee.

A. D. 1817. REGULATION XXVI.

A REGULATION *for authorizing the Circulation of Furruckabad Rupees, coined in either of the Mints of Calcutta, Furruckabad or Benares, or at any other Mint, established by Order of the Governor General in Council.*—PASSED *by the Vice-President in Council, on the* 16*th December* 1817; *corresponding with the* 3*d Poose* 1224 *Bengal era; the* 23*d Aughun* 1225 *Fussily; the* 4*th Poose* 1225 *Willaity; the* 8*th Aughun* 1874 *Sumbut; and the* 6*th Suffer* 12 3 *Higeree.*

Preamble.

WHEREAS it may from time to time be found expedient to coin rupees of the weight and standard of the Furruckabad rupee at the mints of Calcutta or Benares, it has been deemed advisable to rescind so much of Section 2. of Regulation XLV. of 1803, as tends to limit the coinage of Furruckabad rupees to the mint of Furruckabad; and to direct that the following enactment be henceforward in force.

Furruckabad rupees coined in any of the mints to be the established and legal silver coin in the ceded and conquered provinces.

II. The silver coin denominated the Furruckabad rupee, and of the weight and standard prescribed by Section 2. of Regulation III. 1806; struck at the mints of Calcutta, Furruckabad, or Benares, or at any other mint, established by order of the Governor General in Council, is hereby declared to be the established and legal silver coin in the ceded and conquered provinces.

A. D. 1818. REGULATION XIV.

A REGULATION *for altering the Standard of the Calcutta Sicca Rupee and Gold Mohur, and for further modifying some of the Rules in Force respecting those Coins.*—PASSED *by the Governor General in Council, on the* 24*th December* 1818; *corresponding with the* 11*th Poose* 1225 *Bengal era; the* 12*th Poose* 1226 *Willaity; the* 12*th Poose* 1875 *Sumbut; and the* 25*th Suffer* 1234 *Higeree.*

Preamble.

THE high standards established for the gold mohur and sicca rupee, having been found productive of many inconveniencies, both to individuals and the public, inasmuch as they are ill calculated to resist the wear and defacement to which coins are necessarily exposed, and as they are only to be obtained by having recourse to the expensive process of refining, diminishing consequently the productiveness of most of the sorts of bullion imported into the Company's territories; and it being desirable also, that as much uniformity as can be established between the currencies circulating at the different presidencies, should be introduced, consequently that an approximation of the standard of the Calcutta coins to the standard of those current at Madras and Bombay should be effected; it has been resolved to rescind the provisions of former regulations relative to the standard of the gold mohur and nineteenth *sun* sicca rupee, and to coin in future money of the proportions hereafter to be specified. As reduction in the value of the sicca rupee, from its being in great measure the money of account, both in private and public transactions, would necessarily change the terms of all existing contracts, and might be productive of embarrassment and trouble, it has been determined to leave the rupee unaltered in this respect, and the new Calcutta sicca rupee will consequently contain the same quantity of fine silver as that heretofore struck, and being of the same intrinsic value, will circulate on the same terms. The mint proportions of silver and gold being, it is believed, inaccurately estimated at present, and it being also desirable, that a uniformity in this respect should be introduced at the three presidencies of Calcutta, Madras, and Bombay, it has been thought advisable to make a slight deduction in the intrinsic value of the gold mohur, to be coined at this presidency, in order to raise the relative value of fine gold to fine silver, from the present rates of 1 to 14,861, to that of 1 to 15. The gold mohur will still continue to pass current at the present rate of sixteen rupees. For the purposes and objects above enumerated, the following provisions are hereby enacted, and declared to be in force from the 1st of January 1819.

Part of Section 2, Regulation XXXV. 1793, rescinded.

I. *First.* So much of Section 2, Regulation XXXV. 1793, as fixes the weight and standard of the nineteenth *sun* sicca rupee and gold mohur, is hereby rescinded.

Specification of the weight and standard of the Calcutta sicca rupee and gold mohur.

Second. The weight and standard of the Calcutta sicca rupee and gold mohur, and their respective divisions, shall be as follows:

	Gold.	*Fine Gold.*	*Alloy.*
Gold Mohur Weight.			
Grs.	204.710	187.651	17.059
Half ditto,	102 355*	93.825	8.529
Quarter ditto,	51.177	46.912	4.264

Sicca

Sicca Rupee Weight.	Silver.	Fine Silver.	Alloy.
Grs	191.916	175.923	15.993
Half ditto,	95 958	87.961	7 997
Quarter ditto,	47.979	43 981	3.998

Sicca rupees and gold mohurs of the weight and standard specified in the preceding section, to be considered as legal tenders.

II. All Calcutta sicca rupees and gold mohurs of the weight and standard specified in Section 1, which may be coined in the Calcutta mint, after the 1st of January, 1819, and also their halves and quarters, are to be considered as legal tender of payment in all public and private transactions throughout the provinces of Bengal, Behar, and Orissa, in like manner as the nineteenth *sun* sicca rupees and gold mohurs, and the fractional parts of them now in circulation; and any native officer of Government refusing to receive them, shall be subject to the penalty prescribed in Section 3, Regulation XXXV. 1793.

Section 2, Regulation II 1812, rescinded.

III. *First.* The following provisions shall be substituted for those of Section 2, Regulation II. 1812, which are hereby rescinded.

Duty to be levied on bullion or coin delivered into the Calcutta mint for coinage.

Second. All silver bullion or coin (not being struck at the Calcutta mint) which may be delivered into that mint for coinage, shall be subject to a duty at the rate of two per cent. on the produce of such bullion or coin, in sicca rupees of the above weight and standard, and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.

Duty to be levied if the proprietor shall desire to have his bullion or coin converted into halves or quarters of rupees.

Third. Individuals who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of the above rupee, on condition of paying a duty at the rate of one per cent. in addition to the duty of two per cent. established by the preceding clause.

Duty to be levied if such coin shall consist of Calcutta *siccas*.

Fourth. Should however the *coin* brought to the mint for that purpose, consist of Calcutta *siccas* of the former or present weight and standard, the proprietors shall only be subject to the additional duty of one per cent. and not to the duty on all other coin and bullion.

Course of proceeding to be observed when silver bullion or coin shall be delivered into the mint.

Fifth. On delivery of the silver bullion or coin into the mint, the mint-master shall grant to the proprietor a receipt, entitling him to a certificate from the assay master, for the net produce of such bullion or coin, agreeably to the table subjoined to this regulation, and marked No. 1. payable at the general treasury at Calcutta, at the expiration of ten days, if the produce be deliverable in whole rupees; and at the expiration of twenty days, if the produce be deliverable in halves or quarters of a rupee, from the date of such certificate. In the latter case, the additional duty established by clause third, Section 4. of this regulation, is of course to be deducted from the net produce.

Application of Section 3, Regulation II. 1812, to rupees, half and quarter rupees, coined in conformity with this regulation.

IV. Section 3, Regulation II. 1812, is hereby declared applicable to rupees, half and quarter rupees, coined in conformity with the provisions of this regulation; provided however that all such rupees, halves, and quarters, shall be receivable in all public and private transactions, if, when separately weighed, the deficiency in point of weight, be not more than two pice, or grains troy 1,999 per rupee.

Clauses 3d and 4th, Section 5, Regulation II. 1812, rescinded.

V. *First.* The following rules shall be observed in lieu of the third and fourth clauses of Section 5, Regulation II. 1812, which are hereby rescinded.

Mode of proceeding when gold bullion or coin brought to the mint for coinage, shall be equal to or better than the standard prescribed for the gold mohur by this regulation.

Second. For all gold bullion or coin equal to, or better than the standard prescribed for the gold mohur by this regulation, which may be brought to the mint for coinage, a number of the new gold mohurs, or of the halves and quarters of such mohurs, equal to the produce of such bullion, shall be returned to the proprietor, after deducting the duty of 2½ per cent. as mentioned in clause second, Section 5, Regulation II. 1812.

Mode of proceeding when it may be inferior to the above specified standard.

Third. All gold bullion or gold coin, being under the above specified standard, which may be delivered into the Calcutta mint for coinage, shall, in addition to the duty of two rupees eight annas per cent. fixed by clause second, Section 5, Regulation II. 1812, be subject to a charge, on account of the loss and expense of refining, agreeably to table No. II. annexed to this regulation, together with the established deduction on account of the inferiority of standard.

Certain provisions of Regulation XXXV. 1793, and Regulation II. 1812, to be still in force.

VI. Such parts of Regulation XXXV. of 1793, and Regulation II. 1812, as are not repealed by the above regulation, shall be considered as still in force.

[No. 1.]

Table of the Produce of Silver Bullion in the Calcutta Mint, commencing the 1st of February, 1819.

Standard.	Decimal Addition, or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Sa. Rs.	Duty of 2 per Cent. on Coinage.	Net produce Sicca Rupees.
Dwts.							
20 Br.	9.091	,,	,,	109.091	102.128	2.043	100.085
19½ Br.	8.864	,,	,,	108.864	101.915	2.038	99.377
19 Br.	8.636	,,	,,	108.636	101.702	2.034	99.668
18½ Br.	8.409	,,	,,	108.409	101.489	2.030	99.459
18 Br.	8.182	,,	,,	108.182	101.277	2.026	99.251
17½ Br.	7.955	,,	,,	107.955	101.064	2.021	99.043
17 Br.	7.727	,,	,,	107.727	100.851	2.017	98.834
16½ Br.	7.500	,,	,,	107.500	100.638	2.013	98.625
16 Br.	7.273	,,	,,	107.273	100.426	2.008	98.418
15½ Br.	7.045	,,	,,	107.045	100.212	2.004	98.208
15 Br.	6.818	,,	,,	106.818	100.000	2.000	98.000
14½ Br.	9.591	,,	,,	106.591	99.787	1.996	97.791
14 Br.	6.364	,,	,,	106.364	99.575	1.991	97.584
13½ Br.	6.136	,,	,,	106.136	99.361	1.987	97.374
13 Br.	5.909	,,	,,	105.909	99.149	1.983	97.166
12½ Br.	5.682	,,	,,	105.682	98.936	1.979	96.957
12 Br.	5.455	,,	,,	105.455	98.724	1.974	96.750
11½ Br.	5.227	,,	,,	105.227	98.510	1.970	96.540
11 Br.	5.000	,,	,,	105.000	98.298	1.966	96.332
10½ Br.	4.773	,,	,,	104.773	98.085	1.962	96.123
10 Br.	4.545	,,	,,	104.545	97.872	1.957	95.915
9½ Br.	4.318	,,	,,	104 318	97.659	1.953	95.706
9 Br.	4.091	,,	,,	104.091	97.447	1.949	95.498
8½ Br.	3.864	,,	,,	103.864	97.234	1.945	95.289
8 Br.	3.636	,,	,,	103.636	97.021	1.940	95.081
7½ Br.	3.409	,,	,,	103.409	96.808	1.936	94.872
7 Br.	3.182	,,	,,	103.182	96.596	1.931	94.665
6½ Br.	2.955	,,	,,	102.955	96.383	1.928	94.455
6 Br.	2.727	,,	,,	102.727	96.170	1.923	94.247
5½ Br.	2.500	,,	,,	102.500	95.957	1.919	94.038
5 Br.	2.273	,,	,,	102.273	95.745	1.915	93.830
4½ Br.	2.045	,,	,,	102.045	95.531	1.911	93.620
4 Br.	1.818	,,	,,	101.818	95.319	1.906	93.413
3½ Br.	1.591	,,	,,	101.591	95.106	1.902	93.204
3 Br.	1.364	,,	,,	101.364	94.894	1.898	92.996
2½ Br.	1.136	,,	,,	101.136	94.680	1.894	92.786
2 Br. Eng. Std.	.909	,,	,,	100.909	94.468	1.889	92.579
1½ Br.	.682	,,	,,	100.682	94.255	1.885	92.370
1 Br.	.455	,,	,,	100.455	94.043	1.881	92.162
½ Br.	.227	,,	,,	100.227	93.830	1.877	91.953
Standard.	.000	,,	,,	100.000	93.617	1.872	91.745
½ W.	.227	,,	.227	99.773	93.404	1.868	91.536
1 W.	.455	,,	.455	99.545	93.191	1.864	91.327
1½ W.	.682	,,	.682	99.318	92.979	1.860	91.119
2 W.	.909	,,	.909	99.091	92.766	1.855	90.911
2½ W.	1.136	,,	1.136	98.864	92.554	1.851	90.703
3 W.	1.364	,,	1.364	98.636	92.341	1.847	90.494
3½ W.	1.591	,,	1.591	98.409	92.128	1.843	90.285
4 W.	1.818	,,	1.818	98.182	91.915	1.838	90.077
4½ W.	2.045	,,	2 045	97.955	91.703	1.834	89.869
5 W.	2.273	,,	2.273	97.727	91.489	1.830	89.659
5½ W. Sp.Dr.Std.	2.500	,,	2.500	97.500	91.277	1.826	89.451
6 W.	2.727	,,	2.727	97.273	91.064	1.821	89.243
6 W.	2.955	.297	3.252	96.748	90.573	1.811	88.762
7 W.	3.182	.415	3.627	96.373	90.222	1.804	88.418
7½ W.	3.409	.592	4.001	95.999	89.871	1.797	88.074

Standard.	Decimal Addition, or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Sa. Rs.	Duty of 2 per Cent. on Coinage.	Net Produce Sicca Rupees.
Dwts.							
8 W.	3.636	.744	4.380	95.620	89.517	1.790	87.727
8½ W.	3.864	.901	4.765	95.235	89.156	1.783	87.373
9 W.	4.091	1.058	5.149	94.851	88.797	1.776	87.021
9½ W.	4.318	1.064	5.382	94.618	88.579	1.771	86.808
10 W.	4.545	1.072	5.617	94.388	88.359	1.767	86.592
10½ W.	4.773	1.078	5.851	94.149	88.139	1.763	86.376
11 W.	5.000	1.088	6.088	93.912	87.918	1.758	86.160
11½ W.	5.227	1.100	6.327	93.673	87.694	1.754	85.940
12 W.	5.455	1.112	6.567	93.433	87.469	1.749	85.720
12½ W.	5.682	1.125	6.807	93.193	87.244	1.745	85.499
13 W.	5.909	1.138	7.047	92.953	87.020	1.740	85.280
13½ W.	6.136	1.150	7.286	92.714	86.796	1.736	85.060
14 W.	6.364	1.161	7.525	92.475	86.572	1.731	84.841
14½ W.	6.591	1.173	7.764	92.236	86.349	1.727	84.622
15 W.	6.818	1.186	8.004	91.996	86.124	1.722	84.402
15½ W.	7.045	1.196	8.241	91.759	85.902	1.718	84.184
16 W.	7.273	1.208	8.481	91.519	85.677	1.713	83.964
16½ W.	7.500	1.220	8.720	91.280	85.454	1.709	83.745
17 W.	7.727	1.233	8.960	91.040	85.229	1.704	83.525
17½ W.	7.955	1.250	9.205	90.795	85.000	1.700	83.300
18 W.	8.182	1.268	9.450	90.550	84.770	1.695	83.075
18½ W.	8.409	1.287	9.696	90.304	84.540	1.691	82.849
19 W.	8.636	1.305	9.941	90.059	84.311	1.686	82.625
19½ W.	8.864	1.321	10.185	89.815	84.082	1.682	82.400
20 W.	9.091	1.339	10.430	89.570	83.853	1.677	82.176
20½ W.	9.318	1.357	10.675	89.325	83.623	1.672	81.951
21 W.	9.545	1.373	10.918	89.082	83.396	1.668	81.728
21½ W.	9.773	1.404	11.177	88.823	83.153	1.663	81.490
22 W.	10.000	1.434	11.434	88.566	82.913	1.658	81.255
22½ W.	10.227	1.466	11.693	88.307	82.670	1.653	81.017
23 W.	10.455	1.496	11.951	88.949	82.429	1.648	80.781
23½ W.	10.682	1.526	12.208	87.792	82.188	1.644	80.544
24 W.	10 999	1.555	12.464	87.536	81.949	1.639	80.310
24½ W.	11.136	1.585	12.721	87.279	81.708	1.634	80.074
25 W.	11.346	1.615	12.979	87.021	81.466	1.629	79 837
25½ W.	11.591	1.649	13.240	86.760	81.222	1.624	79.598
26 W.	11.818	1.683	13.501	86.499	80.978	1.620	79.353
26½ W.	12.045	1.717	13.762	86.238	80.733	1.614	79.119
27 W.	12.273	1.751	14.024	85.976	80.488	1.610	78.878
27½ W.	12.500	1.800	14.300	85.700	80.230	1.605	78.625
28 W.	12.727	1.850	14.577	85.423	79.970	1.599	78.371
28½ W.	12.955	1.900	14.855	85.145	79.710	1.594	78.116
29 W.	13.182	1.950	15.132	84 868	79.451	1.589	77.862
29½ W.	13.409	2.010	15.419	84.581	79.182	1.584	77.598
30 W.	13.636	2.068	15.704	84.296	78.915	1.578	77.337
30½ W.	13.864	2.128	15.992	84.008	78.646	1.573	77.073
31 W.	14.091	2.183	16.274	83.726	78.382	1.568	76.814
31½ W.	14.318	2.240	16.558	83.442	78.116	1.562	76.554
32 W.	14.545	2.296	16.841	83.159	77.851	1.557	76.294
32½ W.	14.773	2.349	17.122	82.878	77.588	1.552	76.036
33 W.	15.000	2.398	17.398	82.602	77.330	1.547	75.733
33½ W.	15.227	2.444	17.671	82.329	77.074	1.541	75.533
34 W.	15.455	2.485	17.940	82.060	76.822	1.536	75.286
34½ W.	15.682	2.511	18.193	81.807	76.585	1.532	75.053
35 W.	15.909	2.536	18.445	81.555	70.349	1.527	74.822

[No. 2.]

Table of the Produce of Gold Bullion in the Calcutta Mint, commencing the 1st January, 1819.

New Standard.			Decimal Addition or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Gold Mohurs.	Duty of 2½ per cent. on Coinage.	Net produce in Gold Mohurs.
Carats.	Grains.	Qrs.							
2.	„	Br.	9.09091	„	„	109.09091	95.74485	2.39362	93.35123
1.	3.	¾ Br.	8.80682	„	„	108.80682	95.49551	2.38739	93.10812
1.	3.	½ Br.	8 52273	„	„	108 52273	95.24618	2.38115	92.86503
1.	3.	¼ Br.	8.23864	„	„	108.23864	94.99684	2.37492	92.62192
1.	3.	0 Br.	7.95455	„	„	107.95455	94.74751	2.36869	92.37882
1.	2.	¾ Br.	7.67046	„	„	107.67046	94.49817	2.36245	92.13572
1.	2.	½ Br.	7.38636	„	„	107.38636	94.24883	2.35622	91.89261
1.	2.	¼ Br.	7.10227	„	„	107.10227	93.99949	2.34999	91.64950
1.	2.	0 Br.	6.81818	„	„	106.81818	93.75016	2.34375	91.40641
1.	1.	¾ Br	6.53409	„	„	106.53409	93.50082	2.33752	91.16330
1.	1.	½ Br.	6.25000	„	„	106.25000	93.25149	2.33129	90.92020
1.	1.	¼ Br	5.96591	„	„	105.96591	93.00216	2.32505	90.67711
1.	1.	0 Br.	5.68182	„	„	105 68182	92.75282	2.31882	90.43400
1.	0.	¾ Br	5.39773	„	„	105.39773	92.50349	2.31259	90.19090
1.	0.	½ Br	5.11364	„	„	105.11364	92.25416	2.30635	89.94781
1.	0.	¼ Br.	4.82956	„	„	104 82956	92.00483	2.30012	89.70471
1.	0.	0 Br	4.54545	„	„	104.54545	91 75547	2.29389	89.46158
0.	3.	¾ Br	4.26136	„	„	104.26136	91.50614	2.28765	89.21849
0.	3.	½ Br	3.97727	„	„	103.97727	91.25680	2.28142	88.97538
0.	3.	¼ Br	3.69318	„	„	103.69318	91.00747	2.27519	88.73228
0.	3.	0 Br.	3.40909	„	„	103.40909	90.75813	2.26895	88.48918
0.	2	¾ Br	3.12500	„	„	103.125 00	90.50880	2.26272	88.24608
0.	2.	½ Br	2.84091	„	„	102.84091	90.25946	2.25649	88.00297
0.	2.	¼ Br.	2.55682	„	„	102 55682	90.01013	2.25025	87.75988
0.	2.	0 Br	2.27273	„	„	102.27273	89.76079	2.24402	87.51677
0.	1.	¾ Br.	1.98864	„	„	101.98864	89.51146	2.23779	87.27367
0.	1.	½ Br	1.70455	„	„	101.70455	89.26213	2.23155	87.03058
0.	1.	¼ Br	1.42045	„	„	101.42045	89.01278	2 22532	86.78746
0.	1.	0 Br.	1.13636	„	„	101.13636	88.76345	2.21909	86.54436
0.	0.	¾ Br.	.85227	„	„	100 85227	88.51411	2.21285	86.30126
0.	0.	½ Br.	.56818	„	„	100.56818	88.26478	2.20662	86.05816
0.	0.	¼ Br.	.28409	„	„	100.28409	88.01544	2.20039	85.81505
Std.			.00000	„	„	100.00000	87.76611	2.19415	85.57196
0.	0.	¼ W.	.28409	.50000	.78409	99.21591	87.07794	2.17695	84.90099
0.	0.	½ W.	.56818	.50000	1.06818	98.93182	86.82861	2.17072	84.65789
0.	0.	¾ W.	.85227	.50000	1.35227	98.64773	86.57927	2.16448	84.41479
0.	1.	0 W.	1.13636	.50000	1.63636	98.36364	86.32994	2.15825	84.17169
0.	1.	¼ W.	1.42045	.50000	1.92045	98.07955	86.08060	2.15202	83.92858
0.	1.	½ W.	1.70455	.50000	2.20455	97.79545	85.83126	2.14578	83.68548
0.	1.	¾ W.	1.98864	.50000	2.48864	97.51136	85.58193	2.13955	83.44238
0.	2.	0 W	2.27273	.50000	2.77273	97.22727	85.33259	2.13331	83.19928
0.	2.	¼ W.	2.55682	.50000	3.05682	96.94318	85.08326	2.12708	82.95618
0.	2.	½ W.	2.84091	.50000	3.34091	96.65909	84.83392	2.12085	82.71307
0.	2.	¾ W.	3.12500	.50000	3.62500	96.37500	84.58459	2.11461	82.46998
0.	3.	0 W.	3.40909	.50000	3.90909	96.09091	84.33525	2.10838	82.22687
0.	3.	¼ W	3.69318	.50000	4.19318	95.80682	84.08592	2.10215	81.98377
0.	3.	½ W.	3.97727	.50000	4.47727	95.52273	83.83659	2.09591	81.74068
0.	3.	¾ W.	4.26136	.50000	4.76136	95.23864	83.58725	2.08968	81.49757
1.	0.	0 W.	4 54545	.50000	5 04545	94.95455	83.33791	2.08345	81.25446
1.	0.	¼ W	4.82955	.50000	5.32955	94.67045	83.08857	2.07721	81.01136
1.	0.	½ W.	5.11364	.50000	5.61364	94.38636	82.83923	2.07098	80.76825
1.	0.	¾ W.	5.39773	.50000	5.89773	94.10227	82.58990	2.06475	80.52515
1.	1.	0 W	5.68182	.50000	6.18182	93.81818	82.34057	2.05851	80.28206
1.	1.	¼ W	5.96591	1.00000	6.96591	93.03409	81.65240	2.04131	79.61109
1.	1.	½ W	6.25000	1.00000	7.25000	92.75000	81.40307	2.03508	79.36799
1.	1.	¾ W.	6.53409	1.00000	7.53409	92.46591	81.15373	2.02884	79.12489
1.	2.	0 W.	6.81818	1.00000	7.81818	92.18182	80.90440	2.02261	78.88179
1.	2.	¼ W	7.10227	1.00000	8.10227	91.89773	80.65506	2.01638	78.63868

New Standard.			Decimal Addition or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Gold Mohurs.	Duty of 2½ per Cent. on Coinage.	Net Produce in Gold Mohurs.
Carats.	Grains.	Qrs.							
1.	2.	¼ W	7.38636	1.00000	8.38636	91.61364	80.40573	2.01014	78.39559
1.	2.	½ W.	7.67045	1.00000	8.67045	91.32955	80.15639	2.00391	78.15248
1.	3.	0 W	7.95455	1.00000	8.95455	91.04545	79.90705	1.99768	77.909.7
1.	3.	¼ W	8.23864	1.00000	9.23864	90.76136	79.65771	1.99114	77.66627
1.	3.	½ W.	8 52273	1.00000	9.52273	90.47727	79.40838	1.98521	77.42317
1.	3.	¾ W.	8.80682	1.00000	9 80682	90.19318	79.15904	1.97898	77 18006
2.	0.	0 W.	9.09091	1.00000	10.09091	89.90909	78.90971	1.97274	76.93697
2.	0.	¼ W.	9.37500	1.00000	10.37500	89.62500	78.66037	1.96651	76.69386
2.	0.	½ W.	9.65909	1.00000	10.65909	89.34091	78.41104	1.96028	76 45076
2.	0.	¾ W.	9.94318	1.00000	10.94318	89.05682	78.16170	1.95404	76.20766
2.	1.	0 W.	10.22727	1.00000	11.22727	88.77273	77.91237	1.94781	75.96456
2.	1.	¼ W.	10.51136	1.00000	11.51136	88.48864	77.66304	1.94158	75.72146
2.	1.	½ W.	10.79545	1.00000	11.79545	88.20455	77.41370	1.93534	75.47836
2.	1.	¾ W.	11.07955	1 00000	12.07955	87.92045	77.16436	1.92911	75.23525
2.	2.	0 W.	11.36364	1.00000	12.36364	87.63636	76.91502	1 92288	74.99214
2.	2.	¼ W.	11.64773	1 50000	13.14773	86.85227	76.22686	1.90567	74.32119
2.	2.	½ W.	11.93182	1.50000	13.43182	86.56818	75.97752	1.89944	74.07808
2.	2.	¾ W.	12.21591	1 50000	13.71591	86.28409	75.72819	1.89320	73.83499
2.	3.	0 W.	12.50000	1.50000	14.00000	86.00000	75.47885	1.88697	73.59188
2.	3.	¼ W.	12.78409	1.50000	14.28409	85.71591	75.22952	1 88074	73.34878
2.	3.	½ W.	13.06818	1.50000	14.56818	85.43182	74.98018	1.87450	73.10568
2.	3.	¾ W.	13.35227	1.50000	14.85227	85.14773	74.73085	1.86827	72.86258
3.	0.	0 W.	13·63636	1.50000	15.13636	84.86364	74.48151	1.86204	72.61947
3.	0.	¼ W.	13.92045	1.50000	15.42045	84.57955	74.23218	1.85580	72.37638
3.	0.	½ W.	14.20455	1.50000	15.70455	84.29545	73.98284	1.84957	72.13327
3.	0.	¾ W.	14.48864	1.50000	15 98864	84 01136	73.73350	1.84334	71.89016
3.	1.	0 W	14.77-73	1.50000	16.27273	83.727-7	73.48417	1.83710	71.64707
3.	1.	¼ W	15.05682	1.50000	16.55682	83.44318	73.23483	1.83087	71.40396
3.	1.	½ W.	15.34091	1.50000	16.84091	83.15909	72.98550	1 8 '464	71.16086
3.	1.	¾ W.	15 62500	1.50000	17.12500	82.87500	72.73616	1.81840	70.91776
3.	2.	0 W.	15.90909	1.50000	17.40909	82.59091	72.48683	1.81217	70.67466
3.	2.	¼ W.	16.19318	1.50000	17.69318	82.30682	72.23749	1.80594	70.43155
3.	2.	½ W.	16.47727	1.50000	17.97727	82.02273	7..98816	1.79970	70.18846
3.	2.	¾ W.	16.76136	1.50000	18.26136	81.73864	71.73882	1.79347	69.94535
3.	3.	0 W.	17.04545	1.50000	18.54545	81.45455	71.48949	1.78724	69.70225
3.	3.	¼ W.	17.32955	2.00000	19.32955	80.67045	70.80131	1.77003	69.03128
3.	3.	½ W.	17.61364	2.00000	19.61364	80.38636	70.55198	1.76380	68.78818
3.	3.	¾ W.	17.89773	2.00000	19.89773	80.10227	70.30264	1.75757	68.54507
4.	0.	0 W.	18.18182	2.00000	20.18182	79.81818	70.05331	1.75133	68.30198
4.	0.	¼ W.	18.46591	2.00000	20.46591	79.53409	69.80398	1.74510	68.05888
4·	0.	½ W.	18.75000	2.00000	20.75000	79.25000	69.55464	1.73887	67.81577
4.	0.	¾ W.	19.03409	2.00000	21.03409	78.96591	69.30531	1.73263	67.57268
4.	1.	0 W.	19.31818	2.00000	21.31818	78.68182	69.05597	1.72640	67.32957
4.	1.	¼ W.	19.60227	2.00000	21.60227	78.39773	68.80664	1.72017	67.08647
4.	1.	½ W.	19.88636	2.00000	21.88636	78.11364	68.55730	1.71393	66.84337
4.	1.	¾ W.	20.17045	2.00000	22.17045	77.82955	68.30797	1.70770	66.60027
4.	2.	0 W	20.45455	2.00000	22.45455	77.54545	68.05862	1.70147	66.35715
4.	2.	¼ W.	20.73864	2.00000	22.73864	77.26136	67.80929	1.69523	66.11406
4.	2.	½ W	21.02273	2.00000	23.02273	76.97727	67.55995	1.68900	65.87095
4.	2.	¾ W.	21.30682	2.00000	23.30682	76 69318	67.31062	1.68277	65.62785
4.	3.	0 W	21.59091	2.00000	23.59091	76.40909	67.06128	1.67653	65.38475
4.	3.	¼ W	21.87500	2.00000	23.87500	76 12500	66.81195	1.67030	65.14265
4.	3.	½ W	22.15909	2.00000	24 15909	75.84091	66.56261	1.66407	64.89854
4.	3.	¾ W.	22.44318	2.00000	24.44318	75.55682	66.31328	1.65783	64 65545
5.	0.	0 W.	22.72727	2.00000	24.72273	75.27273	66.06394	1.65160	64.41234

A. D. 1819. REGULATION V.

A REGULATION *for modifying certain Parts of the Rules in Force, in regard to the Conduct of the Business of the Mints subordinate to this Presidency.*—PASSED *by the Governor General in Council, on the* 25*th June*, 1819; *corresponding with the* 12*th Assaar* 1226 *Bengal era; the* 17*th Assaar* 1226 *Fussily; the* 13*th Assaar* 1226 *Willaity; the* 3*d Assaar* 1876 *Sumbut; and the* 1*st Ramzan* 1234 *Higeree.*

Preamble.

BY Regulation II. 1812, and Regulation XIV. 1818, fixed periods are prescribed for the payment of certificates, granted to individuals in exchange for bullion or coin, delivered into the mints of Calcutta, Benares, and Furruckabad: but the importations of bullion may at times be so heavy, as to preclude the possibility of coining it, as tendered for that purpose, within the fixed period; while the exigencies of the state may render it inconvenient to provide for the payment of mint certificates, before the bullion for which they are granted, can be coined: it has become expedient therefore to rescind the said rules, and to reserve to Government the power of fixing from time to time, by public notice, the periods within which the certificates aforesaid shall be payable. It further appears expedient to reserve to the Governor General in Council the power of altering, in like manner, the form and inscription of the coins to be struck at the said mints;—provided always, that no diminution be made with regard to the quantity of pure bullion, purported to be contained in each piece of coin respectively. It has likewise been deemed proper to fix the duty to be levied on the coinage of gold bullion and coin, at the same rate as has been established for silver: The following rules have accordingly been enacted, to be in force from the present date, within the provinces immediately dependant on the presidency of Fort William.

Rescinding certain rules of former regulations which prescribe that certificates granted at the different mints for bullion or coin should be payable within the periods therein specified

II. So much of clause fourth, Section 8, and Section 31, Regulation II. 1812, and clause fifth, Section 3, Regulation XIV. 1818, as prescribes that the mint certificates granted at the mints of Furruckabad, Benares, and Calcutta for bullion or coin, delivered into those mints, shall be payable within the periods therein severally specified, is hereby rescinded and annulled.

The Governor General in Council will determine the periods for which such certificates should run, and such determination to be made public.

III. The Governor General in Council will from time to time, determine the periods for which the certificates aforesaid shall run; such determination to be made public by advertisement in the Government Gazette, and by a notice to be affixed in a conspicuous part of the mint to which the order may refer.

The Governor General in Council reserves to himself the power of altering the form and inscription of coins.

IV. The Governor General in Council further reserves to himself the power of altering, in like manner, the form and inscription of the coins struck at the said mints.

Modifying former rules and enacting that a duty of two per cent. only be deducted from the produce of gold bullion or coin brought for coinage to the Calcutta mint.

V. In modification of the rules contained in Section 5, Regulation II. 1812, and Section 5, Regulation XIV 1818, it is hereby enacted, that from and after the promulgation of this regulation, a duty of two per cent only shall be deducted from the produce of gold bullion or coin which may be brought for coinage to the Calcutta mint, in lieu of the duty specified in table 2, annexed to the last mentioned regulation.

A. D. 1819. REGULATION XI.

A REGULATION *for discontinuing the Coinage of the Benares Rupee; for declaring the Furruckabad Rupee the legal Currency of the Province of Benares; for altering the Standard of the Furruckabad Rupee; and for defining the Rate at which that Rupee is to be received within the Province of Benares.*—PASSED *by the Governor General in Council, on the* 31*st December*, 1819, *corresponding with the* 17*th Poose* 1226 *Bengal era; the* 30*th Poose* 1227 *Fussily; the* 18*th Poose* 1227 *Willaity; the* 15*th Poose* 1878 *Sumbut; and the* 13*th Rubbee-ul-awul* 1235 *Higeree.*

Preamble.

THE existence of different local currencies in a country subject to one common authority, must obviously impede that constant intercourse by which its several provinces are necessarily connected, and considerable inconvenience from that cause has been experienced in the intercourse between the several provinces subordinate to this presidency. Great difficulties, however, oppose the immediate establishment of one currency throughout all those provinces. On the one hand, the Calcutta sicca rupee having been long established throughout the extensive provinces of Bengal, Behar, and Orissa, all private engagements have been made in that coin: the land revenue payable by the *zemindars*, which (with partial exceptions) has been fixed in perpetuity throughout those provinces, as well as the whole of the registered debt of this country, are likewise expressed in the Calcutta rupee; any alteration in its value would therefore occasion great embarrasement and perplexity. On the other hand, the Furruckabad rupee forms the currency of the whole of the ceded and conquered provinces, and the influence of any change in regard to it would be proportionably important and extensive. In it all payments on account of the public revenue within those provinces are received, and the pay of the troops and of all public establishments therein stationed is discharged; the price of the articles of ordinary consumption has necessarily been regulated with reference to the local coin. If therefore the Calcutta sicca rupee were rendered the local currency of those provinces, while Government must of course allow to the *zemindars* an abatement in their revenue, equivalent to the difference between the Calcutta and Furruckabad rupee, and would therefore be compelled to issue the former at its intrinsic value, the troops and other public establishments might be subject, temporarily at least, to considerable loss and inconvenience, by receiving payment in a coin that might not immediately bear its full value in the market, compared with articles of ordinary consumption. It has thence appeared necessary, for the present at least, to maintain the currencies now established in the provinces of Bengal, Behar, and Orissa, and the ceded and conquered provinces respectively. The legal circulation of the Benares rupee is confined to a single province—that coin has long been issued to the troops and other public establishments as equivalent to the Furruckabad rupee. It circulates generally at par with that rupee when employed beyond the limits of the province of Benares; though exceeding it in value to the extent of two and a quarter per cent. The land revenue of Benares is indeed, like that of Bengal, Behar, and Orissa, fixed in perpetuity, and any alteration in the nominal amount of the *jumma*, being likely to lead to serious misapprehension,

Government deem it right, in introducing into Benares the inferior currency of the western provinces, to relinquish the claim which they might in strictness assert to the difference between the two rupees, rather than to give the slightest occasion for any doubt or alarm in regard to the stability of an arrangement guaranteed by the public faith. The amount, however, of the land revenue in question is comparatively limited, and the public advantage likely to result from a simplification of the currencies of those provinces, appears to counterbalance the partial loss which Government must sustain in receiving the Furruckabad rupee at par with the Benares rupee: the adjustment of private engagements in a single province will be comparatively easy, and while the community will be saved from the loss which they have heretofore sustained, whenever they carried the Benares rupee beyond the limits of that province, the difference between the two coins amounting only to two and a quarter per cent. will have little or no perceptible influence on the market price of articles consumed by the lower orders of the people; more especially, since the value of the two rupees in copper money has for some time past been equalized. It appears, therefore, that the discontinuance of the coinage of the Benares rupee, while it will greatly simplify the monetary system of this presidency, and will otherwise essentially promote the trade and general prosperity of the country, will be attended with little inconvenience, and that only temporary and partial. The Governor General in Council has accordingly resolved to limit the legal currencies in the territories subordinate to this presidency to two, namely, the Calcutta, and the Furruckabad rupee. With the view of still further simplifying the system of coinage in the said territories, and of facilitating the conversion of the above-mentioned currencies, the one into the other, it has been also determined to reduce them to one general standard: so that, though differing in intrinsic value, yet as they will contain the same proportions of pure metal and alloy, no charge for refinage, nor for the trouble of adjusting the standard will be incurred in the coinage of the one currency into the other. To give effect to the above arrangements, and at the same time to fix the rate at which the Furruckabad rupee is to be received in the province of Benares, in liquidation of existing engagements between individuals, the following rules have been enacted by the Governor General in Council, to be in force from the date of their promulgation.

The coinage of the Benares rupee discontinued.

II. The coinage of the Benares rupee shall be discontinued from the date of this regulation.

The Furruckabad rupee declared to be legal currency of Benares.

III. The Furruckabad rupee shall be considered the legal currency of the province of Benares.

Such rupee to be a legal tender in all places under this presidency, with exception to Bengal, Behar, and Orissa.

IV. The Furruckabad rupee shall be a legal tender in all the territories under the Bengal Government, with the exception of Bengal, Behar, and Orissa, whether struck at the mints of Calcutta, Benares, or Furruckabad, or at any other mint that may be hereafter established within the aforesaid limits, under the authority of the British Government.

Specification of the value and standard of the new Furruckabad rupee.

V. The Furruckabad rupee to be struck at any of the mints before mentioned, shall be of the value of the present Furruckabad rupee, and of the standard of the present Calcutta rupee, that is to say, it shall be of the following weight and fineness:

Weight,.....Troy Grains 180.234
Pure silver, ...165.215
Alloy,..... .....15.019
Being 11-12th pure, and 1-12th alloy.

Rates of charge for coining bullion.

VI. Individuals bringing bullion for coinage into the new Furruckabad rupee, to either of the mints above specified, shall have it so coined, agreeably to the rates of charge and produce stated in the accompanying table.

Rate of charge on the recoinage of rupees.

VII. Individuals bringing to the same mints, Calcutta, Benares, or Furruckabad rupees, either of the old or new coinage, but coined at one of the Honorable Company's mints, shall have them converted into the new Furruckabad rupee, at a total charge of no more than one per cent.

At what rate Government engage to receive and pay the old and new

VIII. Government will receive Furruckabad rupees of the old or new standard, at par with the present Benares rupee, in payment of the land revenue, and in liquidation of

of all other public demands, and will pay them at the same valuation within the province of Benares.

Furruckabad rupee, in the province of Benares.

IX. The preceding rule shall not apply to bills payable in Benares rupees, and drawn previously to the 1st March 1820, nor to sums due to individuals under specific engagements in Benares rupees, contracted previously to that date.

The preceding rule declared inapplicable in certain cases.

X. Bonds or other engagements, and all agreements, written or verbal, which may be entered into within the province of Benares after the 1st March 1820, shall be expressed in Furruckabad rupees, and if any such deed or agreement shall stipulate for the payment of Benares rupees, such stipulation shall not be enforced by the courts of judicature; but the amount shall be payable in Furruckabad rupees, at par with the Benares rupee.

All money engagements in Benares entered into after the 1st March 1820, to be expressed and paid in Furruckabad rupees.

XI. With regard to engagements entered into previously to the 1st of March next, the Furruckabad rupee shall be held a legal tender, at the rate of 102¼ Furruckabad rupees for 100 Benares rupees.

Rate at which payments are to be made when engagements are dated prior to the 1st March 1820.

XII. All the rules affecting the coinage of the mints of Benares and Furruckabad, which are not abrogated by the foregoing enactments, shall continue in force.

Former rules, if not rescinded by this regulation, to remain in force.

Table

Table of the Produce of Silver Bullion in the Furruckabad Mint, commencing the 2d October, 1819.

Neard. Stand	Decimal Addition, or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Furruckabad Rupees.	Duty of 2 per Cent. on Coinage.	Net Produce Furruckabad Rupees.
Dwts.							
20 Br.	9.091	,,	,,	109.091	104.712	2.094	102.618
19½ Br.	8.864	,,	,,	108.864	104.495	2.090	102.405
19 Br.	8.636	,,	,,	108.636	104.276	2.086	102.190
18½ Br.	8.409	,,	,,	108.409	104.058	2.081	101.977
18 Br.	8.182	,,	,,	108.182	103.840	2.077	101.763
17½ Br.	7.955	,,	,,	107.955	103.622	2.072	101.550
17 Br.	7.727	,,	,,	107.727	103.403	2.068	101.335
16½ Br.	7.500	,,	,,	107.500	103.185	2.064	101.121
16 Br.	7.273	,,	,,	107.273	102.967	2.059	100.908
15½ Br.	7.045	,,	,,	107.045	102.749	2.055	100.694
15 Br.	6.818	,,	,,	106.818	102.531	2.051	100.480
14½ Br.	6.591	,,	,,	106.591	102.313	2.046	100.267
14 Br.	6.364	,,	,,	106.364	102.095	2.042	100.053
13½ Br.	6.136	,,	,,	106.136	101.876	2.038	99.838
13 Br.	5.909	,,	,,	105.909	101.658	2.033	99.625
12½ Br.	5.682	,,	,,	105.682	101.440	2.029	99.411
12 Br.	5.455	,,	,,	105.455	101.222	2.024	99.198
11½ Br.	5.227	,,	,,	105.227	101.004	2.020	98.984
11 Br.	5.000	,,	,,	105.000	100.786	2.016	98.770
10½ Br.	4.773	,,	,,	104.773	100.568	2.011	98.557
10 Br.	4.545	,,	,,	104.545	100.349	2.007	98.342
9½ Br.	4.318	,,	,,	104.318	100.131	2.003	98.128
9 Br.	4.091	,,	,,	104.091	99.913	1.998	97.915
8½ Br.	3.864	,,	,,	103.864	99.695	1.994	97.701
8 Br.	3.636	,,	,,	103.336	99.476	1.990	97.486
7½ Br.	3.409	,,	,,	103.409	99.259	1.985	97.274
7 Br.	3.182	,,	,,	103.182	99.041	1.981	97.060
6½ Br.	2.955	,,	,,	102.955	98.823	1.976	96.847
6 Br.	2.727	,,	,,	182.727	98.604	1.972	96.632
5½ Br.	2.500	,,	,,	102.500	98.386	1.968	96.418
5 Br.	2.273	,,	,,	102.273	98.168	1.963	96.205
4½ Br.	2.045	,,	,,	102.045	97.949	1.959	95.990
4 Br.	1.818	,,	,,	101.818	97.731	1.955	95.776
3½ Br.	1.591	,,	,,	101.591	97.513	1.950	95.563
3 Br.	1.364	,,	,,	101.364	97.296	1.946	95.350
2½ Br.	1.136	,,	,,	101.136	97.077	1.942	95.135
2 Br. Eng. Std.	0.909	,,	,,	100.909	96.859	1.937	94.922
1½ Br.	0.682	,,	,,	100.682	96.941	1.933	94.708
1 Br.	0.455	,,	,,	100.455	96.423	1.928	94.495
½ Br.	0.227	,,	,,	100.227	96.204	1.924	94.280
Standard.	0.000	,,	,,	100.000	95.986	1.920	94.066
½ W.	0.227	,,	.227	99.773	95.768	1.915	93.853
1 W.	0.455	,,	.455	99.545	95.550	1.911	93.639
1½ W.	0.682	,,	.682	99.318	95.332	1.907	93.425
2 W.	0.909	,,	.909	99.091	95.114	1.902	93.212
2½ W.	1.136	,,	1.136	98.864	94.896	1.898	92.998
3 W.	1.364	,,	1.364	98.636	94.677	1.894	92.783
3½ W.	1.591	,,	1.591	98.409	94.439	1 889	92.570
4 W.	1.818	,,	1.818	98.182	94.241	1.885	92.356
4½ W.	2.045	,,	2.045	97.955	94.023	1.880	92.143
5 W.	2.273	,,	2.273	97.727	93.805	1.876	91.929
5½ W.	2.500	,,	2.500	97.500	93.587	1.872	91.715
6 W.	2.727	,,	2.727	97.273	93.369	1.867	91.502
6½ W.	2.955	.297	3.252	96.748	92.865	1.857	91.008
7 W.	3.182	.445	3.627	96.373	92.505	1.850	90.655
7½ W.	3.409	.592	4.001	95.999	92.146	1.843	90.303
8 W.	3 636	.744	4.380	95.620	91.782	1.836	89.946
8½ W.	3.864	.901	4.765	95.235	91.413	1.828	89.585

New Standard.	Decimal addition, or Deduction per Cent.	Charges for Refining.	Total Deduction.	Produce in Sa. Wt.	Produce in Furruckabad Rupees.	Duty of 2 per Cent. on Coinage.	Net produce Furruckabad Rupees.
Dwts.							
9 W.	4.091	1.058	5.149	94.851	91.044	1.821	89.223
9½ W.	4.318	1.064	5.382	94.618	90.820	1.816	89,004
10 W.	4.545	1.072	5.617	94.383	90.595	1.812	88.783
10½ W.	4.773	1.078	5·851	94.149	90.370	1.807	88.563
11 W.	5.000	1.088	6.088	93.912	90.143	1.803	88.340
11½ W.	5.227	1.100	6.327	93.673	89.913	1.798	88.115
12 W.	5.455	1.112	6.567	93.433	89.683	1.794	87.889
12½ W.	5.682	1.125	6.807	93.193	89.453	1.789	87.664
13 W.	5.909	1.138	7.047	92.953	89.222	1.784	87.438
13½ W.	6.136	1.150	7.286	92.714	88.993	1.780	87.213
14 W.	6.364	1.161	7.525	92.475	88.763	1 775	86.988
14½ W.	6.591	1.173	7.764	92.236	88.534	1.771	86.763
15 W.	6.818	1.186	8.004	91.996	88.304	1.766	86 538
15½ W.	7.045	1.196	8.241	91.759	88.076	1.762	86.314
16 W.	7 273	1.208	8.481	91.519	87.846	1.757	86.089
16½ W.	7.500	1.220	8.720	91.280	87.616	1.752	85.864
17 W.	7.727	1.233	8.960	91.040	87.386	1.748	85.638
17½ W.	7.955	1.250	9.205	90.795	87.151	1.743	85.408
18 W.	8.182	1.268	9.450	90.550	86.916	1.738	85.178
18½ W.	8.409	1.287	9.696	90.304	86.679	1.734	84.945
19 W.	8.636	1.305	9.941	90.059	86.444	1.729	84.715
19½ W.	8.864	1.321	10.185	89.815	86.210	1.724	84.486
20 W.	9.091	1.339	10.430	89.570	85.975	1.720	84.255
20½ W.	9.318	1.357	10.675	89.325	85.740	1 715	84.025
21 W.	9.545	1.373	10.918	89.082	85.507	1.710	83.797
21½ W.	9.773	1.404	11.177	88.823	85.258	1.705	83.553
22 W.	10.000	1.434	11.434	88.566	85.011	1.700	83.311
22½ W.	10.227	1.466	11.693	88.307	84.763	1 695	83.068
23 W.	10.455	1.496	11.951	88.049	84.515	1.690	82.825
23½ W.	10.682	1.526	12.208	87.792	84.268	1.685	82.583
24 W.	10.909	1.555	12.464	87.536	84.023	1.680	82.343
24½ W.	11.136	1.585	12.721	87.279	83.776	1.676	82.100
25 W.	11.364	1.615	12.979	87.021	83.528	1.671	81.857
25½ W.	11.591	1.649	13.240	86.760	83.278	1.666	81.612
26 W.	11.818	1.683	13.501	86.499	83.027	1.661	81.366
26½ W.	12.045	1.717	13.762	86.238	82.777	1.656	81.121
27 W.	12.273	1.751	14.024	85.976	82.525	1.651	80.874
27½ W.	12.500	1.800	14.300	85.700	82.260	1.645	80.615
28 W.	12.727	1.850	14.577	85.423	81.994	1.640	80.354
28½ W.	12.955	1.900	14.855	85.145	81.728	1.635	80.093
29 W.	13.182	1.950	15.132	84.868	81.462	1 629	79.833
29½ W.	13.409	2.010	15.419	84.581	81.186	1.624	79.562
30 W.	13.636	2.068	15.704	84.296	80.913	1.618	79.295
30½ W.	13.864	2.128	15.992	84.008	80.636	1.613	79.023
31 W.	14.091	2.183	16.274	83.726	80.366	1.607	78.759
31½ W.	14.318	2.240	16.558	83.442	80.093	1.602	78.491
32 W.	14.545	2.296	16.841	83.159	79.821	1.596	78.225
32½ W.	14.773	2.349	17.122	82.878	79.552	1.591	77.961
33 W.	15.000	2.398	17.398	82.602	79.287	1.586	77.701
33½ W.	15.227	2.444	17.671	82.329	79.025	1.581	77.444
34 W.	15.455	2.485	17.940	82.060	78.766	1.575	77.191
34½ W.	15.682	2.511	18.193	81.807	78.524	1.570	76.954
35 W.	15.909	2.536	18.445	81.555	78.282	1.566	76.716
35½ W.	16.136	2.560	18.696	81.304	78.041	1.561	76.480
36 W.	16.364	2.583	18.947	81.053	77.800	1.556	76.244
36½ W.	16.591	2.605	19.196	80.804	77.561	1.551	76.010
37 W.	16.818	2.626	19.444	80.556	77.323	1.546	75.777
37½ W.	17.046	2·646	19.692	80.308	77.085	1.542	75.543
38 W.	17.273	2.665	19.938	80.062	76.849	1.537	75.312
38½ W.	17.500	2.683	20.183	79.817	76.613	1.532	75.081
39 W.	17.727	2.700	20.427	79.573	76.379	1.528	74.851
39½ W.	17.955	2.716	20.671	79.329	76.145	1.523	74.622
40 W.	18.182	2.731	20.913	79.087	75.913	1.518	74.395

A. D. 1820. REGULATION VI.

A REGULATION *for rescinding Sections* 46, 47, *and* 48, *Regulation XLV.* 1803.—PASSED *by the Governor General in Council, on the* 25*th August* 1820; *corresponding with the* 11*th Bhadoon* 1227 *Bengal era; the* 2*d Bhadoon* 1227 *Fussily; the* 12*th Bhadoon* 1227 *Willaity; the* 2*d Bhadoon* 1877 *Sumbut; and the* 15*th Zekaad* 1235 *Higeree.*

Preamble.

WHEREAS it being deemed no longer expedient to continue to individuals the privilege of tendering copper for coinage at the mint at Furruckabad, the following rule has been enacted, to be in force from the date of its promulgation.

Sections 46, 47, and 48, Regulation XLV. 1803, rescinded.

II. Sections 46, 47, and 48, Regulation XLV. 1803, are hereby rescinded.

A. D. 1821. REGULATION V.

A REGULATION *for settling the Rates at which Benares and Furruckabad Rupees shall be received in Payment of the Revenue of Malguzars, whose Engagements are expressed in Gohurshahee or Tirsoolee Rupees.*—PASSED *by the Governor General in Council, on the* 23*d November* 1821 ; *corresponding with the* 9*th Aughun* 1228 *Bengal era ; the* 14*th Aughun* 1229 *Fussily ; the* 10*th Aughun* 1229 *Willaity ; the* 14*th Aughun* 1878 *Sumbut; and the* 27*th Suffer* 1237 *Higeree*

Preamble.

IT is enacted by Regulation IX. 1819, that the Furruckabad rupees shall be received within the province of Benares at par with the Benares rupees : but no provision has been made for regulating the exchange in account between the said rupees and the Gohurshahee and Tirsoolee rupees, in which it appears that the engagements of many *malguzars* are expressed : moreover the batta to be taken from such *malguzars* has hitherto been arbitrarily fixed, and consideraable abuses have consequently prevailed. The intrinsic value of the coins having been now ascertained by a careful assay, when it has appeared that the rupee denominated *chorah* Gohurshahee exceeds, and the other descriptions of Gohurshahee rupees equal the Furruckabad rupee in value, and that the latter coin is 3 : 11 : 7 per cent. superior in value to the Tirsoolee rupee, the revenue officers have been directed to adjust their demands on the said *malguzars* according to the results of the assay, subject to the general principle of receiving the Furruckabad rupee at par with the Benares rupee, and without any demand of batta on account of its inferiority in value below the local currency. In pursuance of the orders already issued in this matter, and for the purpose of making generally known the results of the assays, and of removing all doubts as to the rate at which rupees denominated Gohurshahee and Tirsoolee are to be valued, the following rules have been enacted, to be in force from the date of their promulgation.

In what cases the Benares, Furruckabad, and Gohurshahee rupees to be considered of equal value, and to be received and paid without any allowance or deduction on account of batta.

II. The Benares and Furruckabad rupees which are now received as of equal value in all payments of the Government revenue shall be paid and received in lieu of the Gohurshahee rupees, and at par with the same in liquidation of all demands on any *malguzar* or other person who may have entered into engagements with Government, expressed in any description of Gohurshahee rupee. The Gohurshahee rupee shall be held and considered as of equal value with the Furruckabad and Benares rupees in the adjustment of all claims or demands, on account of revenue arising out of such engagements as aforesaid, which may be suspended or unsettled ; and no *malguzar* or other person aforesaid shall be entitled to any deduction or allowance by way of batta, or the like, on account of payments made or tendered by him in Benares or Furruckabad rupees, in fulfilment of engagements expressed in Gohurshahee rupees : provided always, that in cases in which such deduction or allowance may have been made, and receipts granted or credit given accordingly, nothing in this regulation shall be understood to authorize the officers of Government or individuals to make any demand on account of such deduction or allowance, nor shall any such demand be held valid.

Proviso.

Persons whose engagements are made in Tir-

III. All *malguzars* or other persons whose engagement are expressed in Tirsoolee rupees, shall be allowed a batta of rupees 3 : 11 : 7 per cent. on payments made in Furruckabad

soolee rupees to be allowed a certain batta or per centage on payments in Furruckabad or Benares rupees.

Proviso.

ruckabad or Benares rupees: that is to say, on the payment of rupees 96: 4: 5 of the Furruckabad or Benares currency, the said persons shall have credit for 100 Tirsoolee rupees, in liquidation of demands under engagements expressed in that description of rupee; provided always, that all suspended or unsettled demands or accounts shall be adjusted on the same principle, but no fresh demands shall be admitted on account of any deduction or allowance made in the settlement of accounts already adjusted.

Certain cases in which engagements for lapsed *mohauls* within the province of Benares are to be made in Furruckabad rupees.

And others in which the payment, if expressed in Gohurshahee or Tirsoolee rupees, is to be converted into Furruckabad rupees.

IV. All *mohauls* held in farm within the province of Benares, whereof there may be no ancient proprietors forthcoming entitled to re-enter, subject to the payment of the *jumma* already fixed, being open to re-settlement on the death of the farmers, it is hereby declared and enacted, that the collectors within the said province shall hereafter adjust the assessment of such estates with reference to the assets estimated in Furruckabad rupees, and that the engagements of the *malguzars* of such estates shall be uniformly expressed in that currency. In like manner, in cases wherein the ancient *zemindars* may be entitled to re-enter subject to the payment of the *jumma* already fixed, the said *jumma*, if expressed in Gohurshahee or Tirsoolee rupees, shall be converted into Furruckabad rupees at the rates herein before specified, and the engagements of the proprietors shall be expressed in the last-mentioned currency.

A. D. 1824. REGULATION II.

A REGULATION *for abolishing the Furruckabad Mint, and for modifying some of the Rules in Force relative to the Furruckabad Rupee.*—PASSED *by the Right Honorable the Governor General in Council, on the* 5*th February* 1824; *corresponding with the* 24*th Maug* 1230 *Bengal era; the* 20*th Maug* 1231 *Fussily; the* 25*th Maug* 1231 *Willaity; the* 5*th Maug* 1880 *Sumbut; and the* 4*th Jumadee-us-Sanee* 1239 *Higeree.*

Preamble.

WHEREAS provision has been made by Regulation XXVI. 1817, for the coinage of the Furruckabad rupee, at any of the mints established by Government: and it appears to be no longer necessary to continue the mint at Furrackabad for the coinage of the said rupee; and whereas it is expedient to modify the existing rules relative to the currency of Furruckabad rupees, in conformity with the principle already applicable to the Calcutta sicca rupee, under the provisions of Section 1, Regulation XIV. 1818; the following rules have been enacted, to be in force from the date of their promulgation.

The mint at Furruckabad abolished.

II. The mint established at Furruckabad under Regulation XLV. 1803, shall be abolished; and all rules which require or can be construed to require, that any money or bullion shall be sent to or received for coinage at the said mint, are hereby rescinded: provided, however, that all persons, who, previously to the promulgation of this regulation, may have brought coin or bullion to the said mint for coinage, shall be entitled to receive the produce thereof under the rules of Regulation II. 1812, or an equivalent sum.

Proviso in regard to coin or bullion brought to the mint at Furruckabad for coinage, previously to the promulgation of this regulation.

Furruckabad rupees, and half and quarter rupees, to be still receivable in all public and private transactions, if not below a certain weight.

III. In modification of the rules contained in Sections 33. and 35, Regulation XLV. 1803, it is hereby enacted that all Furruckabad rupees, and half and quarter rupees, shall be receivable in all public and private transactions, if, when separately weighed, the deficiency in point of weight be not more than two pies, or grains Troy 1. 875. per rupee.

A. D. 1826. REGULATION VII.

A REGULATION *for transferring the Control of the Benares Mint, from the Board of Revenue in the central Provinces, to a local Committee.*—PASSED *by the Governor General in Council, on the* 13*th July* 1826; *corresponding with the* 30*th Assaar* 1233 *Bengal era; the* 24*th Assaar* 1233 *Fussily; the* 31*st Assaar* 1233 *Willaity; the* 9*th Sawun* 1883 *Sumbut; and the* 6*th Zeheija* 1241 *Higeree.*

Preamble.

WHEREAS it will conduce to the public convenience, to vest the superintendence of the Benares mint in a local committee, according to the principle already acted upon in regard to the Calcutta mint; the following rules have been enacted, to be in force from the date of their promulgation.

The Benares mint to be subject to the authority of a local committee.

II. Sections 15 and 17, Regulation IX. 1812, and so much of any other regulation in force, as vests the Board of Revenue in the central provinces, with the superintendence of the Benares mint, are hereby rescinded. The mint and assay masters of the said mint, and the subordinate officers, shall be subject to the authority of a local committee, consisting of such officers as the Governor General in Council may, from time to time, appoint; and the said committee shall be guided by such rules as may be prescribed by Government.

A. D. 1810. REGULATION XV*.

A REGULATION *for levying a Tax on Houses in certain Cities and Towns in the Provinces of Bengal, Behar, Orissa, and Benares.*—PASSED *by the Governor General in Council, on the* 6*th October* 1810; *corresponding with the* 21*st Assin* 1217 *Bengal era; the* 23*d Assin* 1218 *Fussily; the* 22*d Assin* 1218 *Willaity; the* 8*th Assin* 1867 *Sumbut; and the* 6*th Ramzan* 1225 *Higeree.*

Preamble.

THE *Governor General in Council having resolved, with a view to the improvement of the public resources, upon extending to the several cities and principal towns in the provinces of Bengal, Behar, Orissa, and Benares, the tax which for a considerable period has been levied on houses, situated within the town of Calcutta; the following rules have been enacted for the collection of the tax, to be in force from their promulgation.*

Collectors of revenue intrusted with the collection of the tax on houses.

II. The collectors of the land revenue of the several zillahs, *assisted by the native officers to be appointed by them, shall be entrusted with the collection of the tax on houses.*

Board of Revenue and Board of Commissioners invested with a general control.

III. The Board of Revenue and Board of Commissioners respectively, shall be invested with a general control over the collectors in the discharge of the duties intrusted to them by this regulation.

What cities and towns subject to the tax, and how limits are to be fixed.

IV. All cities and towns, in which a collector of the land revenue is stationed, shall be subject to this impost in the first instance; and the limits of such cities and towns, shall be the same as those fixed under Regulation X. 1810, *for the town duties.*

The tax shall extend to the suburbs of Calcutta, to be collected by the collector of the 24-Pergunnahs.

V. This tax shall also extend to the suburbs of Calcutta, as defined in clause second, Section 28, *Regulation X.* 1810, *and shall be levied therein under the superintendence of the collector of the* 24-*Pergunnahs.*

All religious edifices exempted from the tax.

VI. First. *All religious edifices are hereby declared to be exempt from the payment of the tax on houses.*

Houses, &c. of the military within the limits of military cantonments, exempted from the tax.

Second. *All houses,* bungalows, *or other buildings, situated within the limits of the military cantonments, and occupied by the European and native officers, or by the soldiers and* sepoys *of His Majesty's and the Company's army, shall be exempted from the payment of the tax established by this regulation; but this exemption shall not be construed to extend to other houses, or to shops, situated in cantonments, within the limits of cities and towns subject to the tax.*

Native assessors to be appointed with salaries.

VII. First. *A native assessor or assessors, as may be deemed convenient and proper, shall be appointed in each city and town, and in the suburbs of Calcutta, by the collector, subject to the approbation of the Board of Revenue, and the Board of Commissioners respectively, to adjust the assessment on the houses, in conformity to the rules established by the present regulation, with such salary as Governmen ton the report of those Boards respectively may think proper to allow.*

* The whole of this regulation is rescinded by Section 2, Regulation VII. 1812.

Native receivers to be appointed to realize the tax; who shall be remunerated by a commission on their receipts, and shall give security.

Second. *In like manner a separate native receiver or receivers, as may be deemed convenient and proper, shall be appointed by the collectors, subject to the approval of the Board of Revenue and Board of Commissioners respectively, to realize the tax according to the assessment, which may be annually fixed under the present regulation. Receivers so appointed shall be remunerated by such commission on their actual receipts, as the Governor General in Council on the report of the abovementioned Boards may think proper to grant. Persons appointed under this regulation to the office of receiver of the tax, shall give security* (malzamin) *to the amount of a fourth part of their computed annual collections.*

Cities and towns to be divided into wards.

Third. *Whether there be one or more assessor and receiver in the different cities, towns, &c. to which the provisions of this regulation are applicable; the same shall be divided into wards according to the extent and population of the different quarters; and the houses of the several streets or* bazars *in each ward shall be numbered. The collectors, in carrying this arrangement into effect, are required to adhere as closely as the nature of the case will admit, to the division already made of such places into police* thanas *or wards.*

Assessors and receivers to take the following oath.

Fourth. *The assessors and receivers respectively of the house tax, previously to entering upon the execution of their duties, shall take and subscribe the following oath before the collector.*

Oath.

"I A. B. appointed to assess (or collect) the house tax for the year ———, in division (or ward,) No. ———, of the city or town of ———, swear, that I will assess (or collect) the tax on houses fairly and impartially, according to the rules prescribed in Regulation XV. 1810, *and that I will render a true account of the same, to the collector of* zillah *———."*

Rule as to persons exempted from taking oaths.

Fifth. *If the assessor or receiver should be of a rank or cast to entitle him to be exempted from taking an oath, he shall make and subscribe a solemn declaration to the same effect.*

Description of houses subject to the tax and rate of assessment.

Sixth. *Dwelling houses of every description, with the exception of shops, whether of straw, mud, brick, or stone, or whatever be the materials of which they may be constructed, shall respectively be assessed at the rate of five per cent. on the annual rent, which they may yield to the proprietor. In cases in which such houses may be occupied by the proprietors themselves, or in which no rent may be received for them from the occupants, the tax shall be adjusted from a consideration of the rent actually paid for other houses of the same size and description in the neighbourhood.*

Houses occupied as shops for the sale of goods, how to be assessed.

Seventh. *Houses occupied as shops, that is, for the sale of goods, whether by wholesale or retail, shall be assessed at the rate of ten per cent. on the annual rent which they may yield to the proprietor; and in cases in which such houses may be occupied by the proprietors themselves, or in which no rent may be received from the occupant, the tax shall be adjusted in the manner stated in the preceding clause, with the difference established by this provision in regard to the rate of assessment on shops.*

No tax to be levied on empty houses.

Eighth. *No tax whatever shall be levied on account of empty houses. The proprietors however, in order to entitle themselves to this exemption, shall report the case, as often as it may occur, to the collector, who after making such inquiries as he may deem necessary through the assessor or receiver, or through any other channel, with the view of ascertaining whether the house is actually vacant or not, will decide whether the proprietor is justly entitled to the exemption claimed from the payment of the tax, or otherwise. Houses exempted under this rule from the payment of the tax, shall be of course liable to be re-assessed, whenever they may be again occupied.*

Collectors to furnish abstract statements of assessment, for the approval of the Board of Revenue or Board of Commissioners respectively.

VIII. As soon as the assessment of a city or town shall have been completed, the collector shall furnish an abstract statement of it, with such further information on the subject as may be requisite, or be called for, to the Board of Revenue or to the Board of Commissioners for their approbation; and upon the assessment being generally approved by those Boards respectively, the collection of the tax shall be commenced.

IX. The collector, with the aid of the assessor, shall annually revise the assessment, taking the former assessment as the basis of the new one, and making such alterations as may appear, either from the improvement or decline in the value of the houses or shops, to be just and proper; and all such revised assessments shall be submitted for the sanction of the Board of Revenue and Board of Commissioners respectively.

Annual revisions of the assessments to be made, and submitted for the sanction of the Boards respectively.

X. First. *Any person who may be dissatisfied with the assessment fixed on his habitation or shop by the assessor, shall in the first instance represent the circumstance to the collector, who will modify the assessment, if it appears to him necessary and proper.*

How persons dissatisfied with the assessment shall proceed.

Second. *Should the collector refuse to reduce the assessment, or the party remain dissatisfied with his proceedings, he shall be allowed an appeal to the judge; and the judge, after a summary investigation, shall either confirm or modify the assessment, as may appear to be equitable.*

May appeal to the judge, should they be dissatisfied with the collector's decision.

Third. *The decision of the judge shall be considered final, excepting in cases in which particular circumstances may appear to the superior courts to render the admission of a special appeal necessary.*

Judge's decision to be final, except in particular cases.

XI. To discourage litigious appeals, the judges are hereby authorized to impose a fine, according to the circumstances of the case, and to the condition of the party, on persons whose objections to the assessment may prove, on investigation, to be evidently groundless and litigious.

Judges may impose fines in cases of groundless or litigious appeals.

XII. First. *The tax shall be collected quarterly by the native receiver, who shall tender a receipt, signed by the collector, to the occupant of the house or shop for the amount of the quarterly assessment payable by him. Should the payment be refused or evaded; the receiver shall report the circumstance to the collector, who is hereby empowered, after satisfying himself of the truth of the report of the receiver, to issue his warrant, to levy the arrear by distress of the property of the occupant or proprietor. In cases of this nature, the personal effects of the occupant shall in the first instance be alone liable to be sold for the recovery of the arrear of tax; but if the proceeds of the sale of such effects be insufficient for the discharge of the demand, the residue shall be recovered by the distress and sale of the goods and chattels of the proprietor, should he fail to discharge the demand, on notice to do so, in five days, which in such cases is to be issued to him by the receiver. The principle of this rule is of course to be observed in cases in which the tenant and proprietor may be the same person.*

Tax to be collected quarterly, and receipts to be granted, signed by the collector, who may levy the amount by distraint, should payment be refused or evaded.

Second. *The distraint authorized in the preceding clause, shall be conducted under the several rules and restrictions prescribed in the regulations in regard to distraints for arrears of rent, as far as the same may be applicable; and any person aggrieved thereby will be entitled to redress, by an action for damages against the assessor in the* dewanny adawlut; *and any native receiver who may be guilty of any improper or undue exercise of the power vested in him by this section, or of any undue exaction whatever, contrary to this regulation, will be liable in the first instance to dismission from his office under the provisions of Regulation V.* 1804; *and Regulation VIII.* 1809.

Under what rules such distraints are to be conducted.

XIII. The collectors shall be allowed a commission of five per cent. on the amount of the tax realized by them, after defraying the necessary charges of the establishments which they may be authorized to entertain.

Collectors allowed commission of 5 per cent. on the net amount realized.

XIV. Complaints and suits against the collectors for acts done by them under this regulation, shall be proceeded upon in the same manner as if the acts complained of had been done by them in their capacity of collectors of the land revenue.

Complaints against the collectors to be proceeded upon in the same manner as those against collectors of revenue.

XV. As the assessors and receivers will be furnished with an adequate number of peons *from the establishment of the collector, no person shall be liable to any charge in the performance of the duties of those officers respectively; but whenever the collector may be under the necessity of issuing against a defaulter the process mentioned in Section* 12. *of this regulation, such defaulter shall be liable to the ordinary charge of*

No person liable to a charge for peons, *except in the execution of process under Section* 12.

No person to be arrested or confined, but under process issuing from the courts of judicature.

tullubana, *on account of any extra* peons *employed in the execution of the said process. No person shall be subject to arrest, detention, or confinement, but under processes issuing from the courts of judicature.*

How native officers guilty of a breach of the foregoing rule, are to be proceeded against and punished.

XVI. Any native officer proved to the satisfaction of the collector to have been guilty of a breach of the rule contained in the foregoing section, shall be liable to be dismissed from his employment. It is moreover declared, that complaints against native officers employed in the collection of the house tax for undue exactions, shall be cognizable by the magistrates; and any such native officer, on being convicted before a magistrate of having exacted, or attempted to exact any tullubana, *excepting such as is expressly authorized by the foregoing section, or fee or pecuniary consideration, under any plea or pretence whatever; shall be liable to be sentenced to fine and imprisonment, or to corporal punishment (excepting the assessor and receiver, who shall in no instance be subjected to that punishment), according to the nature and circumstances of the case, and the condition in life of the offender, to the full extent of the powers vested in the magistrate, by Section* 19. *of Regulation IX.* 1807. *The party aggrieved shall at the same time be at liberty to prosecute the offender for damages in the* dewanny adawlut.

A. D. 1811. REGULATION IV*.

A REGULATION *for granting Exemptions, in certain Cases, from the Payment of the Tax established on Houses by Regulation XV.* 1810.—PASSED *by the Vice-President in Council, on the* 28*th May* 1811; *corresponding with the* 16*th Jeyte* 1218 *Bengal era; the* 20*th Jeyte* 1218 *Fussily; the* 17*th Jeyte* 1218 *Willaity; the* 6*th Jeyte* 1868 *Sumbut; and the* 5*th Jumudi-ul-Awul* 1226 *Higeree.*

Preamble.

WHEREAS *it is enacted, by Sections* 4, 5, *and* 6, *Regulation XV.* 1810, *that a tax shall be levied on houses situated in certain cities and towns, with the exception of religious edifices; and whereas it is expedient that more specific provisions should be established with respect to such exemptions, by which the operation of them may be extended not only to religious edifices in the strict sense of that expression, but also to other buildings erected for pious and general purposes, and to those occupied by persons belonging to the orders of devotion; and whereas it has been deemed advisable, with a view to the relief and comfort of the indigent classes of the community, that the houses occupied by persons of that description should likewise be exempted from the payment of the said tax, the following rules have been enacted, to be immediately in force in the provinces of Bengal, Behar, Orissa, and Benares.*

Certain Mahomedan and Hindoo buildings exempted from the payment of the tax established by Regulation XV. 1810.

II. First. *The following buildings, belonging to the Mahomedans and Hindoos respectively, shall be exempted from the payment of the tax established by Regulation XV.* 1810.

MAHOMEDAN BUILDINGS.

1 *MUSJIDS.*
2 *EMAUM-BARRIES.*
3 *EDGAHS.*
4 *DURGAHS.*
5 *MADRISSAHS.*
6 *MUKBURRAHS.*

HINDOO BUILDINGS.

1 *THAKOOR-BARRIES.*
2 *AKHARAHS.*
3 *SUNGUTS.*
4 *SUMAJ-BARRIES.*
5 *CHOWPARRIES.*
6 *SUDDA-BIRTS.*
7 *DHURUM-SALEYS.*

Board of Revenue and Board of Commissioners empowered to exempt other religious buildings from payment of the tax.

Second. *The Board of Revenue and Board of Commissioners respectively, are hereby empowered to order any other buildings to be exempted from the payment of the house tax, which shall, on inquiry, appear to fall under the description of religious edifices, according to the extended sense attached to that term in the preamble of this regulation.*

* The whole of this regulation is rescinded by Section 2, Regulation VII. 1812.

Dwelling houses, the rent or value of which is under five annas per month, exempted, unless occupied as shops.

III. First. *Dwelling houses, the rent or value of which does not amount to five annas per month, shall be exempted from the payment of the tax established by Regulation XV.* 1810.—*Provided however, that this exemption shall not be considered applicable to houses occupied as shops, that is, for the sale of goods, whether by wholesale or retail: such houses shall be subject to the payment of the tax at the prescribed rate, whatever may be the rent of them.*

The above principle applicable to houses occupied by indigent people, whether as tenants or proprietors.

Second. *The principle stated in the first part of the foregoing clause, shall be considered applicable to the houses occupied by the indigent classes of the people, whether they be occupied by tenants paying a rent for them below five annas per month, or by the proprietors themselves. In the latter case, the authorized exemptions must of course be granted, according to the best computation which can be formed, with reference to the size and description of the buildings, of the rent which would be derived from them, if leased to tenants.*

A. D. 1812. REGULATION VII.

A REGULATION *for rescinding Regulations XV.* 1810. *and IV.* 1811.—PASSED *by the Governor General in Council, on the* 9*th May* 1812; *corresponding with the* 28*th Bysaak* 1219 *Bengal era; the* 13*th Bysaak* 1219 *Fussily; the* 29*th Bysaak* 1219 *Willaity; the* 13*th Bysaak* 1869 *Sumbut; and the* 26*th Rubbee-us-Sanee* 1227 *Higeree.*

Preamble.

WHEREAS Regulations XV. 1810, and IV. 1811, contain provisions for levying a tax on houses in certain cities and towns in the provinces of Bengal, Behar, Orissa, and Benares; and whereas the Governor General in Council is anxious to promote the ease and convenience of the inhabitants generally of those cities and towns by relieving them from the payment of the abovementioned tax; the following rule has been passed, to be immediately in force in the provinces of Bengal, Behar, Orissa, and Benares.

Regulation XV. 1810, and Regulation IV. 1811, rescinded.

II. Regulation XV. 1810, and Regulation IV. 1811, are hereby rescinded.

A. D. 1806. REGULATION XVIII.

A REGULATION *for collecting a Toll on Boats passing through the Eastern Canal, which connects the River Hooghly with the Sunderbunds, and through the Canals commonly called the Banka Nullah, the Koonjopore Khaal, the Gowah Khaal, and the Narrainpore Khaal.*—PASSED *by the Governor General in Council, on the* 16*th October* 1806; *corresponding with the* 1*st Kautic* 1213 *Bengal era; the* 19*th Assin* 1214 *Fussily; the* 1*st Kautic* 1214 *Willaity; the* 5*th Assin* 1863 *Sumbut; and the* 3*d Shabaan* 1221 *Higeree.*

Preamble.

WHEREAS tolls have, during a considerable period of time, been levied on boats passing through the eastern canal, which connects the river Hooghly with the Sunderbunds, and through the canals commonly called the Banka Nullah, the Koonjopore Khaal, the Gowah Khaal, and the Narrainpore Khaal; and whereas it is expedient that the rates of toll should be defined and published for general information; the following rules have been established, to be in force from the period of their promulgation.

A toll to be levied on all boats passing through the eastern canal.

II. *First.* A toll shall be levied on all boats passing through the eastern canal, at the following rates:

Rates.

Budgerows, Pinnaces, Bauleahs, Paunsways,	4 annas per oar.
Empty boats, boats laden with bricks, earthen-ware, sand, earth, *soorkey*,	4 annas per 100 maunds burthen.
Small boats, passing and repassing through a part only of the *nullah*, laden with articles of small value,	4 annas per boat, for passing and repassing.
Baggage boats, and boats laden with rice, *paddy*, *kassary*, *moong*, *killai*, *muttore*, *boot*, *mussary*, wheat, barley, *orhur*, *chura*, *burbutty*, *congny*, Dacca pumkins, straw, firewood, *guran*-sticks, ginger, tamarind, onions, garlic,	1 rupee per 100 maunds burthen.

Rate to be paid by all boats laden with other articles than those above specified.

Second. All boats passing through the *nullah*, laden with any other articles than those mentioned in the above list, shall be subject to the duty of two rupees per one hundred maunds burthen.

The collection of the tolls to be entrusted to the collector of the 24-Pergunnahs.

Third. The collection of the tolls upon boats passing through the eastern canal, shall be entrusted to the collector of the 24-Pergunnahs, aided by such native officers as may be required in the discharge of that duty.

Ferries to be established at certain places.

Fourth. Ferries shall be established for the convenience of the public, at the following places, viz. Callyghaut, Baunsdoony, Ghurrya, Tectalbarrya; and, during the season of the rains, at Khuribanya.

Rates of toll to be levied at the ferries.

Fifth. Tolls shall be collected from all persons availing themselves of the use of the ferries, at the following rates:

A foot passenger, five *gundas* of *cowries*.
A foot passenger with a load, one *pun* of *cowries*.
A bullock load, two *puns* ditto.
A palanqueen, with bearers, four annas.
Hackeries and carriages, loaded and empty, eight annas.
Sheep, goats, &c. one *pun* of *cowries* each.

Persons at liberty to use the ferries or not.

Sixth. At the same time, it is to be understood, that persons are entirely at liberty to use the ferries, or to cross the *nullah* in any other manner which may be practicable, and which they may prefer; and that, in the latter case, they are not to subject to any demands whatever on account of the toll specified in the preceding section.

Rules for preventing interruption in the passage of boats, and preserving the canal in a navigable condition.

VII. *First.* The following rules have been established for the purpose of promoting the convenience of the community, and of preserving the canal in a good navigable condition.

On what sides of the canal boats, &c. shall navigate in going to or coming from the Sunderbunds.

Second. Boats and other vessels proceeding to the Sunderbunds, shall pass on the right hand, or south west side of the canal; and boats and other vessels coming from the Sunderbunds to the Hooghly river, shall pass on the north east side of the canal.

Anchors or bamboos to be used for fixing boats in the bed of the canal, and no bamboos or stakes to be driven into the banks.

Third. *Mangies* and other persons in charge of boats, shall use anchors or bamboos for the purpose of fixing their boats in the bed of the canal; and they shall not be permitted to drive bamboos or stakes of any kind into the banks of the canal; which term shall be understood to comprehend a distance of not less than nine feet from the top of the slope.

Individuals not to excavate earth within 100 feet of the banks of the canal.

Fourth. Individuals shall not be permitted to excavate earth, for the purpose of making bricks, within one hundred feet of the banks of the canal.

All persons prohibited from throwing ballast or other solid substances into the canal.

Fifth. All persons are prohibited from throwing ballast, wood, or other large and solid substances, into the canal.

Persons infringing any of the above rules how to be dealt with.

VIII. Any person infringing any of the foregoing rules, shall be liable to be sent either by the officers of police, or by the officers entrusted with the charge of the collections, to the magistrate officiating in the 24-Pergunnahs, and to be punished to the extent to which the magistrates are authorized to inflict punishment for the commission of petty offences, under the general regulations.

Measures to be adopted in the event of vessels or boats sinking in the *nullah*.

IX. In the event of any vessel or boat sinking in the canal, immediate notice shall be given by the crew, or person in charge, at the *thana* of the nearest police *darogah*, who, on receiving such information, shall proceed without delay to the spot, and adopt measures, under the directions of the magistrate, for the immediate removal of the wreck.

The magistrate to prevent any encroachments on the canal.

X. It shall be the duty of the magistrate to prevent any encroachments on the canal, by the erection of *ghauts* or other buildings tending to impede the navigation of the canal. The officers of police, and the officers employed in making the collections, shall accordingly report to the magistrate, whenever any encroachment or nuisances of that nature may be attempted to be made.

A toll to be levied on all boats passing through the Banka Nullah.

XI. A toll shall be collected on all boats passing through the canal, commonly called the Banka Nullah, Gowah Khaal, and Narainpore Khaal, in the division of Tumlook, and through the Khoonjopore Khaal, in the division of Hidgelee, at the following rates:

Rates.

On all *budgerows*, pinnaces, *bauleahs*, or *paunsways*, whether with passengers or empty,	4 annas per oar.
On salt per 100 maunds as per *chellaun*,	1 rupee one anna.
On boats of burthen empty, 4 annas per 100 maunds burthen of the boat.	
On baggage boats, and boats laden with rice, paddy, and grain, of all kinds, or earthern ware,	8 annas per 100 maunds burthen of the boat.
On boats laden with any other articles than those before specified,	1 rupee per 100 maunds burthen of the boat.
On *saul*, *sissoo*, and all other timbers in rafts,	2 annas per timber.
On bamboos, in floats,	4 annas per 100 bamboos.

On

On small boats, proceeding with articles for sale, or barter at the *hauts*, *bazars*, or *gunjes*, near the banks of the *nullah*, and not passing through it, ...	2 annas on each boat going and returning.

XII. The duty of collecting the tolls on boats passing through the Bankah Nullah, Gowah Khaal, and Narrainpore Khaal, shall be entrusted to the person holding the appointment of the salt agent for the division of Tumlook; and the duty of collecting the tolls on boats passing through the Koonjopore Khaal, to the person holding the appointment of salt agent for the division of Hidgellee, aided by such native officers as may be required in the discharge of that duty.

To whom the duty of collecting the tolls shall be entrusted.

XIII. The Board of Revenue is hereby vested with a general control over the collector of the 24-Pergunnahs and over the salt agent at Tumlook and Hidgellee, in the discharge of the duty entrusted to those officers respectively, by the provisions of the present regulation.

Board of Revenue vested with a general control over the officers entrusted with the collection of the tolls, under the provisions of the present regulation.

A. D. 1810. REGULATION VII.

A REGULATION *for collecting a Toll on Boats passing along the Canal leading from the Boitakhanna Road to the Salt Water Lake.*—PASSED *by the Vice-President in Council, on the* 23*d February* 1810; *corresponding with the* 13*th Phaugoon* 1216 *Bengal era; the* 4*th Phaugoon* 1217 *Fussily; the* 14*th Phaugoon* 1217 *Willaity; the* 4*th Phaugoon* 1866 *Sumbut; and the* 18*th Mohurrum* 1225 *Higeree.*

Preamble.

WHEREAS the Vice-President in Council, with the view of affording facilities to the internal commerce of the country in the vicinity of Calcutta, has caused a canal to be dug from the Boitakhanna road to the salt water lake: and whereas it has been deemed just and proper, that moderate tolls should be established on boats passing along the canal, to defray the expense incurred in excavating it, and to provide for the future repairs of it; the following rules have been established, to be in force from and after the 1st May 1810, corresponding with the 26th Bysaak 1217 Bengal era; the 12th Bysaak 1217 Fussily; the 21st Bysaak 1217 Willaity; the 13th Bysaak 1867 Sumbut; and the 26th Rubbee-ul-Awul 1225 Higeree.

Collector of the 24-Pergunnahs entrusted with the collection of the tolls on boats entering the canal.

Rates of tolls.

II. The collector of the 24-Pergunnahs, assisted by native officers to be appointed by him, shall be entrusted with the collection of the tolls which are to be levied from all boats entering the canal, agreeably to the following rates:—

Budgerows, Pinnaces, Bauleahs, Paunsways,	2 annas per oar.
Boats laden with bricks, earthen-ware, sand, earth, or *soorkey*,	2 annas per 100 maunds.
Baggage boats, and boats laden with straw, fire-wood, or gramsticks,	8 annas per 100 maunds.
Boats laden with grain, or vegetables of any kind,	12 annas per 100 maunds.

Boats laden with articles not specified in the list contained in the preceding section, to be subject to a toll of 1 rupee per 100 maunds burthen.

III. All boats laden with any article not specified in the above list, shall be subject to a toll of one rupee per 100 maunds burthen, whether the articles laden on them be imported, or be exported on returning boats, or on boats entering the canal for the purpose.

Board of Revenue invested with a general control over the collector of the 24-Pergunnahs in the discharge of duties entrusted to him by this regulation.

IV. The Board of Revenue are hereby invested with a general control over the collector of the 24-Pergunnahs, in the discharge of the duties entrusted to him by this regulation.

Boats, on entering the canal, to proceed towards Calcutta on the south side, and to return on the north side of the canal.

V. Boats, on entering the canal, shall proceed towards Calcutta on the south side, and shall return by the north side of the canal.

Rules prescribed by clauses third, fourth, and fifth, of Section 7, Regulation XVIII. 1806; also by Sections 8, 9, and 10, of the same regulation, to be considered applicable to the canal in question.

VI. The rules prescribed by clauses third, fourth, and fifth, of Section 7, Regulation XVIII. 1806; and also by Sections 8, 9, and 10, of the same regulation, shall be considered applicable to the canal in question.

A. D.

A. D. 1813. REGULATION IV*.

A REGULATION *for establishing a Toll on Boats passing through the Issamutty, Matabangah, and Choornee Rivers.*—PASSED *by the Governor General in Council on the 3d April* 1813; *corresponding with the 22d Chyte* 1219 *Bengal era; the 18th Chyte* 1220 *Fussily; the 23d Chyte* 1220 *Willaity; the 2d Chyte* 1870 *Sumbut; and the 1st Rubbee-us-Sanee* 1228 *Higeree.*

Preamble.

WHEREAS *the Governor General in Council, with the view of affording facilities to the internal commerce of the country, has adopted measures for the improvement of the navigation of the Issamutty, Matabangah, and Choornee rivers; and whereas it has been deemed just and proper, that moderate tolls should be established on boats passing through those rivers, to defray the expense incurred in facilitating and improving the navigation of them; the following rules have been established, to be in force from and after the 1st May* 1813, *corresponding with the 20th Bysaak* 1220 *Bengal era; the 19th Bysaak* 1220 *Fussily; the 21st Bysaak* 1220 *Willaity; the 1st Bysaak* 1870 *Sumbut; and the 29th Rubbee-us-Sanee* 1228 *Higeree.*

Collector of Nuddea entrusted with the collection of the tolls, on boats entering the canal.

Rates of tolls.

II. The collector of Nuddea, assisted by native officers to be appointed by him, shall be entrusted with the collection of the tolls which are to be levied from all boats entering the canal, agreeably to the following rates:—

Budgerows, Pinnaces, Baulcahs, Paunsways, } *two annas per oar.*

Boats laden with bricks, earthenware, sand, earth, or soorkey, } *two annas per* 100 *maunds.*

Baggage boats, and boats laden with straw, firewood, or gramsticks, } *eight annas per* 100 *maunds.*

Boats laden with grain or vegetables of any kind, twelve annas per 100 *maunds.*

Boats laden with articles, not specified in the list contained in the preceding section, to be subject to a toll of one rupee per 100 *maunds burthen.*

III. All boats laden with any article not specified in the above list shall be subject to a toll of one rupee per 100 *maunds burthen, whether the articles laden on them be imported, or be exported, on returning boats, or on boats entering the canal for the purpose.*

Board of Revenue invested with a general control over the collector of Nuddea, in the discharge of the duties entrusted to him by this regulation.

IV. The Board of Revenue are hereby invested with a general control over the collector of Nuddea, in the discharge of the duties entrusted to him by this regulation.

The collector of Nuddea entitled to a commission.

V. The collector of Nuddea shall be entitled to a commission on the revenue derived from the tolls above established, at such rate as the Governor General in Council may direct.

* The whole of this regulation is rescinded by clause first, Section 2, Regulation VIII. 1824.

A. D.

A. D. 1816. REGULATION XIX.

A REGULATION *for the better Management of Ferries, and for levying a Toll on the Passage of Persons and Property over Rivers and Lakes.*—PASSED *by the Governor General in Council, on the* 23*d August* 1816; *corresponding with the* 9*th Bhadoon* 1223 *Bengal era; the* 15*th Bhadoon* 1223 *Fussily; the* 10*th Bhadoon* 1223 *Willaity; the* 15*th Bhadoon* 1873 *Sumbut; and the* 28*th Ramzaan* 1231 *Higeree.*

Preamble.

WHEREAS *it appears expedient, that the ferries should be placed under certain regulations, for the better maintenance of the peace of the country, for the safety and convenience of travellers, for the secure transportation of property, and for the eventual improvement of the public resources, the Governor General in Council has been pleased to resolve, that the management of the ferries shall be entrusted to the officers of Government, and that tolls shall be levied on the passage of persons and property, at such ferries. The following rules have accordingly been enacted, to be in force throughout the provinces immediately depending on the presidency of Fort William, from the commencement of the ensuing Fussily, Willaity, and Bengal years, respectively.*

Collectors of the land revenue to regulate the assessment and management of the ferries under the control of the respective revenue authorities.

Ferries may be annually farmed, either separately or collectively.

Or held khas, *or exempted from the payment of revenue.*

II. The collectors of land revenue shall, under the control of the Board of Revenue, Board of Commissioners, and commissioner in Behar and Benares, regulate the assessment of the ferries, the rates of toll to be levied from passengers, the number of ferries in each district, and the number and size of the boats to be maintained at each ferry; and shall let the ferries in farm, either separately or collectively, for any period not exceeding one year, or hold them under khas *management, or exempt any of them from the payment of revenue to Government, as circumstances may render expedient.*

Collectors how to proceed in cases where ferries are to be let in farm.

What the advertisements are to specify.

III. In those cases in which it may be deemed advisable to let the ferries in farm instead of holding them khas, *agreeably to the option reserved to the revenue authorities by the preceding section, advertisements shall be issued, specifying the rates of toll to be levied, and the number and description of boats to be maintained at each ferry, and inviting proposals for farming such ferries.*

Discretion vested in the revenue authorities with regard to ferries on each side of the same river, but in districts of different collectors.

IV. In places where the ghauts *on each side of a river may be situated in the districts of different collectors of the land revenue, the ferries and boats at such* ghauts *shall, at the discretion of the superintending Board or Commissioner, be placed under the control of one or both collectors as may appear proper.*

Farmers of ferries to execute engagements.

V. All farmers shall be required to execute engagements, stipulating to pay the rent of the ferries into the collector's treasury, by monthly or other periodical instalments.

The rules in force for the recovery of arrears of revenue declared applicable to the recovery of balances due from farmers of ferries and others.

VI. Sums of money due from the farmers of ferries, or from the agents of Government, where the ferries may be held under khas *management, shall be realized under the rules prescribed for the recovery of arrears of land revenue, as far as the same may appear applicable.*

The collectors to receive a commission on the net amount of the revenue realized by Government.

VII. The collectors of land revenue shall be entitled to a commission on the net revenue realized by Government, under the provisions of this regulation, at such rate as the Governor General in Council may direct.

* The whole of this regulation is rescinded by clause first, Section 2, Regulation VI. 1819.

The revenue authorities empowered to reduce or increase the number of ferries, or the number of boats at any ferry.

VIII. It shall be competent to the Board of Commissioners, to the Board of Revenue, and to the commissioner in Behar and Benares, to reduce or enlarge, either of their own accord, or at the suggestion of the magistrates, the number of ferries of every description, and to reduce or enlarge the number of boats at any ferry, whenever it may appear to them expedient, due reference being had to the rights of the farmers.

The revenue authorities to report to Government cases in which the profits of a resumed ferry may have been included in the permanent assessment of an estate.

The civil courts prohibited from taking cognizance of claims to deductions on account of tolls, levied at ferries or ghauts.

IX. In the event of its appearing that the profits derived from any resumed ferry may have been included in the permanent assessment of the estate to which it has heretofore been annexed, the Board or Commissioner, under whose orders the inquiry may be conducted, shall report the circumstance, with an opinion on the merits of the claim, for the consideration and orders of the Governor General in Council; and the courts of judicature shall not take cognizance of any claims to deductions or compensations on account of the tolls levied at any ferry or ghaut.

Collectors to grant licenses to farmers of ferries.

And to the managers of ferries where boats are used for hire, although such ferries may not be publicly assessed.

Such managers to execute engagements to perform the conditions of their licenses.

X. First. *The collectors of the land revenue shall grant licenses according to the form No.* 1. *of the appendix, to all persons engaging to farm the ferries under the provisions of this regulation, as well as to all other persons managing ferries where the boats employed may be used for hire, although such ferries may not be assessed for the public revenue, and shall cause such persons to execute engagements according to the form No.* 2. *of the appendix, to abide by and perform the conditions of their licenses.*

Collectors to issue perwannahs *to native officers in charge of ferries under* khas *management.*

Second. Perwannahs *containing conditions similar to those included in the form of license No.* 1. *shall be issued by the collectors to the native officers of Government, to whom the charge of the ferries may be confided, during the time that they may be under* khas *management; and such officers shall be declared liable, on breach of the conditions prescribed, to dismission from office, and to such further punishment under the regulations, as the circumstances of the case may appear to require.*

Such officers declared liable to punishment on a breach of the prescribed conditions.

Licenses to be issued in numerical order, and a register of them kept in the collector's office.

XI. Licenses granted under this regulation shall be issued in numerical order, and a register shall be kept in the office of the collector, according to the form No. 3. *of the appendix.*

Licenses to be delivered up at the expiration of the year.

XII. All licenses granted by the collector shall be delivered up at the expiration of the year, and persons neglecting to conform to this rule within one month after the close of the year, shall be summoned to the collector's office, in order that their licenses may be renewed.

Magistrates vested with a controlling power over manjees *of ferry boats.*

And competent to punish manjees *who may violate their engagements by fine and imprisonment.*

Limitation as to the period of imprisonment and amount of the fine to be levied.

XIII. For the better maintenance of the public peace and the safety and convenience of travellers and the support of trade, the magistrates and their police officers shall exercise control over the conduct of the manjees *presiding at* ghauts, *and the* manjees *of boats at ferries, and the magistrates shall be competent to punish any* manjee *of a* ghaut *or ferry boat who may violate the conditions of his engagements as hereinafter prescribed, by imprisonment, according to the circumstances of the case, for any period not exceeding six months, and by fine for any sum not exceeding two hundred rupees, commutable in default of payment to a further period of imprisonment, not exceeding six months; the magistrate shall further be competent to direct the removal from the office of boat or* ghaut manjee *of any person in those situations who may be guilty of a breach of their engagements, and if such* manjee *shall also be the licensed manager of the ferry, the magistrate shall be competent to direct the forfeiture of the license, at the same time communicating the order for the information of the collector of the district.*

Magistrates may also direct the removal of manjees, *or may withdraw their licenses, informing the collector of the order issued on such occasions.*

Collectors to furnish the magistrates with statements of licensed ferries, and to inform them of occasional mutations or resumptions of licenses.

XIV. First. *On the commencement of each Bengal and Fussily year, the collectors shall transmit to the magistrates a statement of the licensed ferries, drawn out according to the form No.* 4. *of the appendix, and shall likewise, when occasion may require, inform the magistrate of any intermediate mutations or resumptions of the licenses.*

Extracts from such statements to be sent from the magistrate's office to police darogahs *within whose jurisdiction ferries may be situated.*

Second. *Extracts from the foregoing statement, containing the particulars relating to each ferry, shall be forwarded from the magistrate's office to the several police* darogahs, *within the limits of whose jurisdiction the ferries may respectively be situated, and the* darogahs *on the receipt of such extracts shall summon before them the* manjees *of the* ghaut *and ferry boats, and shall take from them (as far as the same may be applicable to the description of* manjee*) engagements agreeable to the form No.* 5. *of the appendix, which engagement shall be transmitted to the magistrate's court.*

How the darogahs *are*

XV. Any unauthorized person employing a boat for the purpose of ferrying passengers cattle, or other property for hire, shall be liable on conviction before a magistrate to a fine not exceeding rupees one hundred, or in default of payment to confinement with labour for a period not exceeding three months, and the boat or boats used by such person shall be liable to be confiscated to Government.

to proceed upon the receipt of such extracts.

Unauthorized persons employing ferry boats for hire how to be dealt with.

XVI. The darogahs *of police shall pay due attention to the state of the ferry boats within their respective jurisdictions, and shall require the person, whose duty it may be to provide safe and convenient boats, to repair them when necessary, and to construct new boats when those in use may be found unfit for service.*

Rules to be observed by darogahs *for ensuring the provision of safe and convenient ferry boats within their respective jurisdiction.*

XVII. At the close of each year, the darogahs *of police shall furnish a specific report to the magistrate of the state of the boats employed at each ferry in their respective divisions; and such boats as may appear unfit for service shall be withdrawn, and other proper boats substituted; and whenever any* manjee *of a ferry or* ghaut *may decline to conform to requisitions made under the rules contained in this section, the* darogah *shall immediately report the circumstance for the orders of the magistrate, or for such communication to the collector as may appear proper.*

Darogahs *to report periodically to the magistrates on the state of the ferry boats.*

Unserviceable boats to be withdrawn, and others substituted.

And ferry or ghaut manjees *declining to conform to the rules prescribed to be reported to the magistrates.*

XVIII. If any person shall be drowned in crossing a ferry, by the oversetting, or sinking of a boat, and it shall be established on inquiry before a magistrate that the boat was overloaded with passengers, or property, or was insufficiently manned, or was out of repair at the time of the accident, the manjee *of the* ghaut *or boat, if duly convicted of permitting his boat to be overloaded, or to be insufficiently manned or out of repair, shall be liable to such fine and such period of imprisonment, as the magistrate may think proper to impose, under the provisons of Section* 13. *of this regulation; and the license of the farmer or manager of the ferry shall be liable to be forfeited, unless he can prove to the satisfaction of the magistrate that the accident was not imputable to any want of proper care and attention on his part.*

Penalties in cases where persons may be drowned in crossing a ferry by the oversetting or sinking of an overloaded, insufficiently manned, or unserviceable boat.

XIX. The forfeiture of a license by order of the magistrate under any of the foregoing provisions, shall involve the annulment of a farmer's lease for the particular ferry therein mentioned, and all orders passed by the magistrates in regard to the forfeiture of licenses, whether for ferries assessed by Government or otherwise, shall without delay be communicated for the information and guidance of the collector of the district.

The forfeiture of a license by the magistrate's order declared sufficient to involve the annulment of the lease.

All orders passed by the magistrates regarding the forfeiture of licenses to be communicated to the collector.

XX. The magistrates and the collectors of the land revenue are required to ascertain from time to time, through their local officers or otherwise, the actual state of the ferry boats within their respective districts, especially those used for crossing broad and deep rivers or lakes, and to adopt such measures as may be necessary for carrying into full effect the intention of this regulation, as it respects the safety and convenience of passengers, and the secure conveyance of property at the public ferries.

Magistrates and collectors required to ascertain the state of the ferry boats within their respective districts.

And to adopt measures for giving full effect to the intention of this regulation.

APPENDIX.

FORM, No. 1.

License to farmers and other managers of ferries and ghauts.

Whereas A. B. inhabitant of (city, town, or village) has obtained a license for the establishment of a ferry boat (or ferry boats) at ——— on the river ———, it is required of A. B. as a condition of this license remaining in force, that he strictly conform to the following rules.

1*st. That the boat (or boats) used at the ferry shall be strong and kept in good repair, and that the number of boatmen and the burthen of each boat shall be equal to that specified in the subjoined statement.*

2d. That he will cross free of toll the troops of Government, with their baggage, and all military stores, as well as all police and other officers of Government who may be actually employed on the public service.

3d. That he will attend implicitly to all orders which he may receive from the magistrate, in regard to crossing the troops, to plying the ferry during the night time, as well as in respect to other matters relating to the police.

4th. That he shall cause a board exhibiting the authorized rates of fare as contained in the subjoined statement, to be constantly fixed up in a conspicuous place, close to the ghaut, *and that he will not knowingly allow the* manjees *or boatmen to demand or receive more than such rates.*

5th. That on breach of any of the foregoing conditions, or on proof of any other misconduct relating to the management of the ferry, the license shall be liable to be resumed.

STATEMENT.

Description and burthen of each boat.	*Number of Manjees and Dandies to be employed in each boat.*	*Number of passengers which each boat is capable of conveying at one time.*	*Established ferry rates for crossing men, cattle, burthens, &c.*

FORM, No. 2.

Whereas I, A. B. have received from the collector of ——— a license to maintain a ferry boat (or boats) at the ghaut *of ——— on the river ——— within the jurisdiction of the* thana *of ——— until the ——— I do hereby engage to abide by, and perform the several conditions specified in the said license (reciting them): in failure whereof the said license shall be held forfeited.*

FORM, No. 3.

Register of Licenses granted to farmers and others, for the management of ferries in the district of ——— for the year ———.

Number of the license.	*Date of the license.*	*To whom granted.*	*Name of the ferry or ghaut.*	*In what thana situated.*	*Forfeitures, mutations, and casualties within the year, and date of the return of the expired licenses.*

FORM, No. 4.

STATEMENT of licensed Ferries established in the District of ———.

Name of the ferry or Ghaut, and situated near to what city, town, or village.	*On what river.*	*Within the jurisdiction of what Thana.*	*Road from whence, and leading to what place.*	*Name of the licensed Manager or managing Agent on the part of Government, and if farmed, the period of the lease.*	*Established ferry rates for crossing men, cattle, carriages, &c. &c. &c.*	*Description and burthen and number of boats employed.*	*Number of passengers which the boat is capable of crossing at all seasons*	*Name of the Manjees and number of Dandies.*	*Annual jumma assessed; or if Khas, computed average of annual receipts.*	*Navigable all the year, or how many months.*	*Name of the landholder in whose estate the ferry is situated.*
					Rs. As Ps.						
Kudul Kutee, near to Rampore Bauleah.	*Ganges.*	*Bauleah.*	*From Nattore to Moorshedabad.*	*Rajkishore farmer, lease for one year.*	*A Man,* 0 1 6 *Ditto, with burthen,* 0 3 0 *Ditto, with bangy,* 0 6 0 *Horse and Horseman,* 0 6 0 *Camel,* 0 10 0 *Cart,* 0 10 0 *Elephant,* 6 0 0	*Three Boats of 500 Mds. each.*	*80 Men in each boat.*	*Shaikah Bhola, Ali Buksh and Jan Mahmed, with three Dandies each.*	*2600 Rs. per Annum.*	*All the year.*	*Deanut Khan.*

FORM, No. 5.

Penal Engagements to be taken from Manjees.

Whereas I A. B have been appointed to the office of (ghaut *or ferry*) manjee *of* ——— *on the river* ——— *within the jurisdiction of the* thana *of* ——— *I do hereby engage to abide by and perform the several conditions hereinafter mentioned.*

1st.—I will regularly employ, for the purpose of plying the ferry, the number of boatmen specified in the subjoined statement.

2d.—I will not collect more than the established rates of fare, as recited in the subjoined statement, from any person crossing at the ferry.

3d.—I will not collect any toll after the passengers enter the boat.

4th.—I will regulate the number of passengers crossing at the ferry at the same time, strictly by the size of my boat, and according to the subjoined statement.

5th.—I will give immediate intimation to the nearest police officer, on the occasion of any assemblage of persons of suspicious appearance, passing the ferry.

6th.—I will implicitly abide by all orders which I may receive from the magistrate, in regard to crossing the troops of Government, and with respect to plying the ferry during the night time, as well as in relation to other matters connected with the police.

7th.—In default of any of the foregoing conditions, I shall be liable to such punishment by fine and imprisonment as the magistrate under the regulations may judge proper to impose upon me.

STATEMENT.

Description and burthen of each boat.	*Number of Dandies to be employed in each boat.*	*Number of passengers which each boat is capable of conveying at one time.*	*Established ferry rates for crossing men, cattle, burthen, &c.*

A. D. 1819. REGULATION VI.

A REGULATION *for rescinding Regulation XIX.* 1816; *and for enacting other Provisions in Lieu thereof.*—PASSED *by the Governor General in Council, on the* 25*th June* 1819; *corresponding with the* 12*th Assaar* 1226 *Bengal era; the* 17*th Assaar* 1226 *Fussily; the* 13*th Assaar* 1226 *Willaity; the* 3*d Assaar* 1876 *Sumbut; and the* 1*st Ramzan* 1234 *Higeree.*

Preamble.

WHEREAS the rules contained in Regulation XIX. 1816, entitled a regulation for the better managment of ferries, &c. have not in their general operation been attended with the advantages contemplated by Government in enacting them; and whereas it has been judged expedient to restrict the interference of the officers of Government in regard to ferries, to objects connected with the maintenance of an efficient police, the safety and convenience of travellers, and the facility of commercial intercourse; and whereas it will in consequence be expedient to place such ferries under the exclusive charge of the magistrates and joint magistrates; the following rules have been enacted, to be in force throughout the provinces subject to the presidency of Fort William.

Regulation XIX. 1816, rescinded.

II. *First.* The provisions of Regulation XIX. 1816, shall be rescinded, and shall cease to have effect from the following dates, viz.

In those districts in which the Bengal era is current, from the date of the promulgation of this regulation.

In those districts in which the Willaity era is current, from the commencement of the ensuing Willaity year 1227.

In those districts in which the Fussily era is current, from the commencement of the ensuing Fussily year 1227.

Superintendence of the public ferries vested in the magistrates and joint magistrates.

Second. From the several dates above specified, the collectors of revenue will refrain from exercising any interference with the public ferries, the immediate superintendence of which shall be vested in the magistrates and joint magistrates.

Description of ferries which are to be considered public ferries.

III. *First.* No ferries shall be hereafter considered public ferries, except such as may be situated at or near the *sudder* stations of the several magistrates or joint magistrates, or such as may intersect the chief military routes, or other much frequented roads, or such as from special considerations it may appear advisable to place under the more immediate management of the magistrates and joint magistrates.

Magistrates and joint magistrates interdicted from assuming the charge of unassessed ferries, unless specially authorized.

Second. The Government reserves to itself the power of determining from time to time what ferries shall, under the preceding rule, be deemed public ferries, and as such, shall be subject to the immediate control of the magistrates and joint magistrates; and no magistrate or joint magistrate shall, without previous authority from Government, assume the management of any ferry which may not have been let in farm or held *khas*, or otherwise subjected to assessment by the collectors, under the provisions of Regulation XIX. 1816.

Lists of proposed ferries to be submitted to Government, through the superintendents of police.

Third. It will be the duty of the several magistrates and joint magistrates to prepare lists of the ferries which in their judgment should, under the foregoing rules, be considered to be public ferries, and transmit them as soon as prepared, through the superintendents of police, for the information and orders of Government.

Magistrates and joint magistrates empowered to appoint persons to the charge of ferries, and to regulate the rates of toll, number of boats, &c.

IV. *First.* The power of appointing proper persons to the charge of the public ferries is vested in the magistrates and joint magistrates, who are authorized, from time to time, to issue such orders as they may judge expedient, for limiting the rates of toll to be levied at each ferry, for regulating the number and description of boats to be maintained, for preventing exactions, and generally for promoting the efficiency of the police, and the safety and convenience of the community.

In what cases *manjees* or others in charge of public ferries may be removed from their situations.

Second. On proof of any wilful breach of those rules, or of other misconduct on the part of the *manjees* or other persons in charge of the public ferries, the magistrates and joint magistrates are empowered (independently of any punishment, to which the parties may subject themselves under the general regulations,) to remove such individuals, and to appoint others in their room.

Specification of persons to be exempted from toll.

Third. The *manjees* or other persons who may be vested with the charge of public ferries, are to engage to cross free of toll the troops of Government, with their baggage and military stores, as well as all police and other native officers of Government who may be actually employed on the public service.

Attested lists of public ferries to be struck up in the magistrates' and collectors' *cutcherrees*, and in the *thana*.

V. A list of all public ferries, bearing the signature of the magistrate or joint magistrate, shall be constantly stuck up in some conspicuous place in their *cutcherrees*, and in that of the collector of the district, and likewise in the *thana* within the jurisdiction of which they may be situated.

The exclusive right to public ferries declared to belong to Government, and all private ferries in their vicinity prohibited.

Proviso, in cases of compensation claimed for loss sustained.

VI. *First.* Such ferries shall exclusively belong to Government, and no person shall be allowed to employ a ferry boat plying for hire at or in their immediate vicinity, without the previous sanction of the magistrate or joint magistrate:—provided however, that due attention shall be paid to all claims for compensation which may be preferred by individuals, for any loss which may be sustained by them, in consequence of the extension of the authority of Government to ferries hitherto under their private management, and which may not have been heretofore let in farm or held *khas*, or otherwise deemed subject to assessment on account of Government.

Such cases to be investigated and reported to Government.

Second. Claims of that nature shall be inquired into by the magistrates and joint magistrates, and their opinion on the merits of each case shall be reported, through the channel of the superintendents of police, for the consideration and orders of Government.

Specification of objects to which the magistrates and joint magistrates are to attend, in assuming charge of the public ferries.

VII. *First.* In assuming the management of public ferries, the general objects of the magistrates and joint magistrates shall be, the maintenance of an efficient police, the safety and convenience of travellers, the facility of commercial intercourse, and the expeditious transport of troops. For the above objects, they shall be careful to provide or cause to be provided safe and commodious boats; they shall fix the rates of toll on a very moderate scale, in no case exceeding, without an indispensible necessity, the rates which prevailed previous to the enactment of Regulation XIX. 1816; they shall adjust the modes of payment so that the tolls may bear as lightly as possible on the poorer classes of the community, and by leaving a fair profit to the individual who may be chosen for the immediate charge of the ferries, they shall endeavour to secure as far as possible the services of respectable and competent persons.

No collections to be made on account of Government, until the objects specified in the preceding clause have been attained.

Surplus collections how to be appropriated.

Rule of proceeding in cases where a public ferry shall yield a surplus revenue.

Persons in such cases to enter into an engagement for the payment of instalments.

How the magistrate or

Second. No collections shall be taken on account of Government, from the proceeds of any ferry, until the above objects are fully secured; and if in any case there shall remain a clear surplus profit, after providing adequately for those purposes, the amount collected shall be applied solely to the furtherance of similar objects, such as the repair or construction of roads, bridges, and drains, the erection of *suraees*, or other works of a like nature.

Third. In cases of the latter description, viz. those in which the receipts of any ferry shall be sufficient to afford a surplus revenue as above mentioned, the magistrate or joint magistrate, having previously received special authority from Government in that behalf, may and shall require the persons holding or applying for the charge of the ferry, to enter into an engagement for the payment, by monthly or quarterly instalments, of such a sum of money as with reference to the estimated surplus, may appear justly demandable, without risking the primary objects above indicated; and if any person in charge of a ferry shall refuse to enter into an engagement as aforesaid, and shall not assign sufficient cause for such refusal to the

satisfaction

satisfaction of the magistrate or joint magistrate, it shall be competent to such officer, to transfer the charge of the ferry to any other respectable and competent person:—provided however that no person in charge of a ferry; who shall otherwise conduct himself to the magistrate's satisfaction, shall be removed from his charge under the above rule, excepting at the expiration of the Bengal or Fussily year, according to the era current in the province.

joint magistrate is to proceed, when the person shall refuse to enter into such an engagement.

Fourth. The mode in which collections made under this section shall be paid, whether into the treasury of the magistrate or collector, or any other public officer, shall be determined by the orders of Government, and adjusted with the party by the magistrate or joint magistrate, at the time of giving him charge of the ferry or ferries entrusted to him:—provided, however, that as a general rule, all persons in charge of ferries subject to the payment of a rent, shall, on discharging any instalments, receive and be directed to require receipts for the amount, which shall be countersigned by a European officer of Government.

The mode of paying the collections realized under this section, to be adjusted under the orders of Government.

Proviso.

VIII. The magistrate or joint magistrate shall be competent to take security for the good behaviour of persons vested with the charge of public ferries, and in the case of persons who may, under the provisions of the foregoing section, enter into an engagement for the payment of a yearly rent, it shall likewise be competent to the officers aforesaid to require adequate security for the punctual payment of the amount, as it may become due.

Security for good behaviour to be given by persons in charge of public ferries, as well as for the punctual performance of engagements.

IX. Any person in charge of a public ferry, whether subject to the payment of rent or not, shall be at liberty to relinquish the charge on giving ten days notice to the magistrate or joint magistrate, and on paying any arrears that may be due:—provided, however, that it shall in such case be competent to the magistrates or joint magistrates to require any person who may so relinquish the charge of a ferry, or who may be removed from such charge, to transfer the boats belonging to the ferry, to the persons who may be appointed to succeed him, at a fair valuation, or to retain the boats until others can be provided, making a suitable compensation to the owner.

Persons to be allowed to relinquish the charge of ferries, on giving ten days notice to the magistrate, and on payment of arrears.

Proviso regarding the transfer of boats.

X. If any person having charge of a ferry, subjected to the payment of a yearly rent, shall fail to discharge the amount as it may become due, he shall be liable to immediate removal, and the magistrate or joint magistrate, after ascertaining the arrear and certifying the default, will proceed to the recovery of the amount from the party and his surety, in the manner prescribed by Section 7, Regulation XVIII. 1817, for the recovery of public money embezzled by native officers of the civil and criminal courts; giving at the same time a liberal consideration to any pleas which the party may urge in explanation of the default.

How a magistrate or joint magistrate is to proceed for the recovery of the rent of a public ferry from a defaulter.

XI. All persons vested with the charge of public ferries, whether paying any rent or not, shall on accepting the situation, be distinctly apprized, that the magistrates and joint magistrates reserve to themselves the power of reducing the rates of toll, or extending the exemptions from the payment of it, at such times and in such manner as shall appear proper, with a view to the public good:—provided however, that in the event of any such measures being adopted, the party in charge of the ferry may relinquish the charge, and the magistrate shall, in such case, purchase from him at a fair valuation, or cause his successor so to purchase, all boats belonging to the ferry, with all articles thereunto appertaining.

Persons on receiving charge of public ferries to be informed of the discretion reserved to the magistrate, for reducing tolls, or extending exemptions.

Proviso, in case a person may wish to relinquish charge.

XII. *First.* Provided also, that whenever a magistrate or joint magistrate shall adopt such measures in regard to any ferry for which a rent shall have been required from the person vested with the charge of it; the said magistrate or joint magistrate shall, in communicating his orders to the party aforesaid, at the same time apprize him, whether he designs to allow any and what reduction in the stipulated rent.

Further proviso in such cases.

Second. If the person in charge of the ferry shall not be willing or able to pay the rent so fixed by the magistrate or joint magistrate, he shall nevertheless immediately carry the magistrate's or joint magistrate's order into effect, and shall state in his reply to those orders the amount of rent which he may be willing to continue to discharge. Should the offer of the party in charge of the ferry appear inadequate, it shall be competent to the magistrate or joint magistrate, to remove him and to place another person in charge of the ferry, purchasing the boats and their appurtenances as aforesaid; but the person so removed, shall be required to pay for the days during which he may retain charge, subsequently to the date of his reply to the magistrate's order, a proportionate rent, calculated at such rate only as he may have tendered.

A person, if unwilling to pay the fixed rent of a ferry, required first to carry the magistrate's orders into effect, and then to state the rent he may be willing to pay.

Such person to be removed, should his offers be deemed inadequate, and all arrears to be required from him.

Magistrates prohibited from interfering with any other than public ferries, except for purposes of police and for the safety of passengers.

Proviso, in cases where persons or property may suffer by boats being overloaded, or inadequately found.

Punishment to which *manjees* or others are declared liable on conviction in such cases.

XIII. *First.* The foregoing rules are intended to apply exclusively to those ferries which may be declared to be public ferries; with regard to all other ferries, the magistrates and joint magistrates shall not interfere with them, further than may be necessary for the general maintenance of the police, and for the safety of passengers and property.

Second. Provided however, that if any person shall be drowned or exposed to imminent danger, or if any property shall be lost or damaged, by the oversetting or sinking of a ferry boat, and it shall be established on inquiry before the magistrate or joint magistrate, that the boat was overloaded with passengers, or property, or was insufficiently manned, or was out of repair at the time of the accident, the *manjee* of the *ghaut* or boat, if duly convicted of permitting his boat to be overloaded, or to be insufficiently manned, or out of repair, shall be liable to such punishment, as the magistrate or joint magistrate may think proper to impose, not exceeding imprisonment for six months, or a fine of two hundred rupees.

Annual statements of public ferries made up to the 1st January in each year, to be forwarded by the magistrates to Government, through the superintendents of police.

What such statements are to contain.

XIV. An annual statement made up to the 1st of January of each year, shall be forwarded by the several magistrates and joint magistrates to the superintendents of police, exhibiting the number of public ferries in each district, the amount of the net assessment realized from such of them as may be subject to assessment, and the purposes to which the amount so realized may have been appropriated under clause second, Section 7. of this regulation. In submitting to Government the results of those statements, the superintendents of police will offer any suggestions which may appear to them calculated to facilitate or to improve the practical operation of the system.

A. D. 1824. REGULATION VIII.

A REGULATION *for rescinding Regulation IV. of* 1813, *for determining the Rates of Toll to be levied on Boats, Rafts, Timbers, and the like, passing through the Bhagaruttee, Jellinghee, Issamuttee, Matabhangah, and Choornee Rivers; and for providing for the better Collection of the Toll, and for the secure Navigation of the aforesaid and other navigable Rivers.*—PASSED *by the Governor General in Council, on the* 8*th April* 1824; *corresponding with the* 28*th Cheyte* 1230 *Bengal era; the* 24*th Cheyte* 1231 *Fussily; the* 29*th Cheyte* 1231 *Willaity; the* 9*th Cheyte* 1881 *Sumbut; and the* 7*th Shaban* 1239 *Higeree.*

Preamble.

WHEREAS the rules contained in Regulation IV. 1813, relative to the collection of tolls on boats passing through the canal therein specified, have been found to be defective; and whereas from the extent of the changes which annually occur in the course of the Ganges, and in the streams which branch off from it, it appears to be necessary for the purpose of keeping open a direct channel of communication between the Hooghly and that river, that the measures heretofore pursued in regard to the Issamutty, Matabhangah, and Choornee, should be extended to the Bhagaruttee and Jellinghee rivers, and that in all these streams further means should be adopted for removing the obstructions by which the passage through them is impeded; and whereas an officer has been specially appointed to conduct the operations requisite for the above purpose, and generally to consider and give effect to the measures necessary for facilitating the navigation of the rivers abovementioned; and whereas the arrangements in question have occasioned and must necessarily occasion a considerable annual expense, to defray which it is reasonable and proper that a moderate toll should be levied on all boats, timbers, and the like passing through the said streams; and whereas it is necessary to make provision for the collection of the toll in such manner, as with reference to the varying circumstances of the rivers in question, may, from time to time, appear best calculated to secure the public convenience; and whereas it is expedient to vest the officer aforesaid, and other officers exercising similar functions, with such powers and authority as may enable him promptly to remove all trees, timbers, sunken boats, or the like, by which the navigation of the rivers and streams aforesaid, and other navigable rivers and streams may be, or be likely to be impeded, to prevent all artificial impediments, and so to guard against all accidental causes of obstruction, as best to provide for the convenience and safety of all persons passing through the said streams, the following rules have been enacted, to be in force from the date of their promulgation.

Regulation IV. 1813, rescinded.

II. *First.* Regulation IV. of 1813, is hereby rescinded.

Tolls at specified rates to be levied by an officer of Government under the control of the Board of Revenue on all boats, timbers, rafts, floats, &c. passing through the Bhagaruttee, Jellinghee, Issamuty, Matabhangah, and Choornee rivers.

Second. Tolls at the rates specified in the Schedule No. 1, annexed to this regulation, shall be levied on all boats, timbers, bamboos, rafts, floats, and the like, passing through or within the rivers mentioned in the preamble, at such stations or places as the Governor General may, by an order in council, from time to time direct. The said tolls shall be levied by such officer or officers, as the Governor General in Council may appoint to collect the same; and the officer or officers so appointed shall act under the immediate control and direction of the Board of Revenue for the lower provinces.

III.

Collectors of tolls to be assisted by establishments of native officers, and to exercise powers similar to the collectors of land revenue in the appointment, removal, and punishment of their subordinate officers.

III. The collectors of tolls shall be assisted by such an establishment of native officers as the Government may deem necessary, and in regard to the nomination, appointment, removal, or punishment, of such officers, the collectors shall be guided by the provisions of the existing regulations which define the authority to be exercised in these matters by the collectors of the land revenue; and all rules contained in the existing regulations applicable to officers entrusted with the charge of public money or records, shall be held to be applicable to the subordinate officers on the collector's establishment who may be so entrusted.

Tolls to be levied on all boats entering or returning by the rivers specified, and whether laden with imported or exported goods.

IV. The said tolls shall be levied on all boats, whether entering into, or returning by the aforesaid rivers, and whether freighted with articles to be imported or exported.

Rule to be observed in determining the tonnage of boats, &c. on which the authorized tolls are to be levied.

V. In order to obviate the delay which must be created, if boats liable to tolls, varying according to their burthen, were detained for the purpose of minutely ascertaining their exact capacity, the following rule for determining the tonnage, according to which the authorized tolls are to be levied, has been prescribed and is henceforward to be observed.

Boats not exceeding 50 maunds to be rated as 25 maunds burthen, and pay toll accordingly.

First. Boats of a burthen, not exceeding 50 maunds, shall be rated as of 25 maunds burthen, and shall pay the toll appointed for boats of 25 maunds tonnage.

Boats above 50 and not exceeding 75 maunds to be rated at 50, and pay the prescribed toll.

Secondly. Boats of a burthen above 50 maunds, and not exceeding 75 maunds, shall be rated as of 50 maunds burthen, and shall pay the toll appointed for boats of 50 maunds.

Boats above 75 and not exceeding 100 maunds to pay toll for 75 maunds, and so on progressively.

Thirdly. Boats of a burthen above 75 maunds, and not exceeding 100 maunds, shall be rated as of 75 maunds burthen, and pay the toll appointed for boats of 75 maunds, and so on until the tonnage shall exceed 500 maunds, when the allowance shall extend to 50 maunds, and on boats exceeding 1000 maunds in burthen, the toll chargeable on any portion of 100 maunds shall be relinquished in the manner shewn in the Schedule No. 2, annexed to this regulation.

On the tonnage exceeding 50 maunds, the allowance to extend to 50 maunds, and on boats of above, 1000 maunds the toll on 100 maunds to be relinquished.

No fleet of boats or rafts to float at one time more than twenty timbers through any of the rivers specifically named.

VI. *First.* No fleet of boats or rafts carrying or floating wood, or timbers, exceeding twenty in number, shall pass or enter at one and the same time into, through, or within, the aforesaid rivers.

Nor more than twelve timbers by a single boat or raft.

Second. No boat or raft carrying or floating a greater number than twelve timbers, shall at any time be permitted to pass into or through the aforesaid rivers; provided also that it shall not be lawful for any boat or raft carrying or floating more than six timbers to enter the aforesaid rivers, between the 1st of December and the 1st of July.

Nor more than six timbers between the 1st December and 1st July.

Third. For every timber which shall be floated, or carried into, or through the aforesaid rivers, in violation of any of the rules or restrictions herein appointed, the owner thereof shall forfeit to the Government the sum of ten rupees each timber, besides being subjected to the payment of the prescribed toll on the same; and it shall and may be lawful for the collector to detain and distrain such a number of boats, timbers, rafts, bamboos, floats, and the like, or such a portion of their freight until the sum due, whether on account of toll or penalty, or both, shall have been liquidated, as he (the collector) shall or may judge sufficient to defray the amount of tolls or penalties demandable; and further the collector shall require the person in charge of the said boats, timbers, rafts, bamboos, and floats, and the like, to make arrangements for the transit of the same in conformity with the rules and the restrictions contained in this regulation, and shall detain them for that purpose, until those arrangements will have been made.

Penalty for infringing any of the above rules.

Collector empowered in certain cases to detain boats, rafts, &c. until the toll or penalty demandable thereon shall have been liquidated.

Fourth. Whenever any boats, timbers, rafts, bamboos, and floats, and the like, are detained for any of the reasons above stated, the collector shall without delay make a full report of the circumstance to the Board of Revenue, and shall immediately publish a proclamation, appointing a day for the sale of the articles liable to sale; not being less than fifteen days, from the date on which the proclamation may be promulgated; but no sale shall be held until the authority and sanction of the Board of Revenue for the same shall have been previously obtained, and if it be in any case necessary to postpone the day of sale, the collector is authorized to do so, provided that not less than fifteen days notice of the time appointed shall invariably be given.

Collector in such cases to report to the Board of Revenue, and notify the sale of the articles by proclamation after an interval of 15 days.

No sale to take place until authorized by the Board of Revenue.

Penalty for attempting to pass boats, &c. free of toll, after having been boarded by the collector's toll boat.

VII. If any person shall attempt to pass free of toll any boat, raft, timber, bamboo, float, or the like, after having been boarded by the collector's toll or *chokee* boat, such boat timber, raft, bamboo, float, and the like, shall be liable to detention, until a penalty of ten times

times the amount of the toll leviable shall have been paid or shall have been levied by the summary process provided for in the preceding clause.

VIII. *First.* An officer having been appointed by Government under the designation of supervisor, to superintend the operations and works necessary to be undertaken and executed for the prevention and removal of all obstructions, by which the free and safe navigation of the rivers specified in the preamble of this regulation are or may be impeded, the following rules are enacted for the purpose of defining the duties and powers of the said supervisor, and the same rules shall apply to any other officer or officers who may be appointed to perform similar duties on any of the said rivers, or on any other navigable rivers, or streams, within the provinces subordinate to this presidency. Provided also that it shall be competent to the Governor General in Council, by an order in council to vest the supervision of the said rivers, or such portion of them as may seem fit, in any of the collectors hereinbefore mentioned, or in any other officer, whom he may judge it expedient to appoint.

Rules for defining the duties and powers to be exercised by the supervisor of rivers.

Proviso for investing collectors with similar powers.

Second. The supervisor shall ordinarily act under the orders and directions of the Board of Revenue for the lower provinces, but it shall be competent to the Governor General in Council, by an order in council, to vest the control over him in any other Board, committee, officer or officers, as may from time to time appear to be expedient.

Supervisor to act under orders from the Board of Revenue for the lower provinces, unless otherwise directed by Government.

Third. The supervisor shall be competent, under provisions, hereafter detailed, to cut down and remove any tree or trees, which may have fallen or be likely to fall into the said rivers, to remove sunken boats, or rafts of timber or of bamboos, and other nuisances, or obstructions to navigation of whatever denomination, together with all *bandels* or other contrivances for fishing, which may tend to obstruct or hinder the navigation of the same, whenever he shall be fully satisfied, after due local inquiry, that the continuance of such tree or trees, sunken boats, or rafts of timber, or bamboos, or *bandels*, or the like are or are likely to be seriously prejudicial to the free and safe navigation of the aforesaid rivers.

And empowered to cut down and remove trees, sunken boats, rafts of timber, and other obstructions to the navigation of the rivers.

Fourth. All trees, or other things, which shall have fallen, or may hereafter fall into any of the rivers or streams, mentioned in the preamble of this regulation, or into any other navigable river, or stream, so as to endanger or materially impede the navigation thereof, shall be removed as soon as possible by the supervisor or other officer empowered by Government in that behalf: and the supervisor, or other officer aforesaid, is hereby authorized to hew, split, demolish, destroy, or otherwise dispose of all such trees, or other things in such manner as the Board of Revenue, or other controlling authority may direct.

How such trees, &c. are to be disposed of.

Fifth. In all other cases where it may appear to be necessary to remove any tree, or other obstruction of the nature specified in the second clause of this section, excepting as hereinafter excepted, it shall be the duty of the supervisor or other officer aforesaid, in the first instance, to endeavour to ascertain the owner of the tree, or other thing, which he may propose to remove as aforesaid; and to cause notice to be served on him, requiring the removal of the same within a reasonable period to be specified in the notice. If the owner aforesaid shall be absent or unknown, a notification to the above effect shall be stuck in some conspicuous place in the nearest village.

Cases in which before the removal of trees, &c. the supervisor is to serve the proprietor with a notice, or to require the removal by a notification.

Sixth. If, after notice has been given as aforesaid, the owner of the tree, or other thing required to be removed shall not remove the same, within the period fixed by the supervisor, it shall be competent to that officer to cause its removal at the public expense, or in cases in which such an arrangement shall appear advisable, to dispose of it by public sale, subject to the condition of its being removed, and with such further stipulations as may be deemed proper.

Owners neglecting to remove trees, &c. after the due notice given, the same to be removed and disposed of by the supervisor.

Seventh. In cases of emergency, wherein it may appear to the supervisor or other officer aforesaid, that any delay in removing the tree, or other thing to be removed, would be attended with serious risk or inconvenience, it shall be competent to him to cause the same to be forthwith removed without any previous notice as above directed.—Provided, however, that in such cases if the thing to be removed be other than a tree actually fallen into the stream, the supervisor or other officer aforesaid, shall as soon as possible, cause intimation to be given to the owner, or (he being absent or unknown) a notification to be stuck up in the nearest village; and he shall, at the same time, make an immediate and full report of the case to the Board of Revenue, or other controlling authority.

Supervisor may remove trees, &c. in cases of emergency without giving previous notice.

Proviso as to the mode of proceeding in such occasions.

Provision under which buildings, trees, &c contiguous to rivers may be purchased on account of Government.

Eighth. Provided further, that whenever it may appear necessary for the safety and convenience of the community, that any buildings, trees, or other property on, or in the vicinity of a navigable river, or stream, though not likely to fall into the stream, should be removed or appropriated to the public use, it shall be competent to the Governor General in Council to direct the same to be taken and purchased on account of Government, under the rules contained in Regulation I. 1824.

The proceeds of boats, trees, &c. sold under clause 4, Section 8, to be paid to the owner.

IX. *First.* Whenever any tree, boat, timber, or other thing obstructing, or likely to obstruct the navigation of any of the rivers, or streams, specified in the preamble of this regulation, or of any other navigable river, or stream, may be sold subject to the condition of its being removed, under the provision contained in clause 4, Section 8. of this regulation, the net produce of the same shall be paid to the owner.

Or the owner may receive such boats, trees, &c on paying salvage to the supervisor within such period as the Board of Revenue may fix.

Second. When any of the things aforesaid shall be removed, or recovered by, or under the orders of the supervisor, or other officer duly empowered in that behalf, under the provisions of the said clause and section, then if the owner shall pay to the supervisor, or officer aforesaid, within a period to be fixed by the Board of Revenue, or other controlling authority, the expense incurred in the removal, or recovery thereof, with such a charge for salvage as the Board or other authority aforesaid may adjudge, the same shall be given up to the owner or his authorized agent. Provided also, that whenever, after due notice for such a period as the Board of Revenue may have directed, no person shall, within the period appointed, tender reimbursement of the charge incurred in the recovery of property rescued, together with the amount of salvage which the Board of Revenue may adjudge; the supervisor shall be authorized to sell such property at public sale, and to defray out of the proceeds the expense incurred in the recovery of the same, with the salvage adjudged as aforesaid: the surplus to be deposited for the benefit of the owner in such treasury as the Board of Revenue may direct.

Proviso empowering the supervisor to sell the property, in case reimbursement be not made.

All *bandles*, or contrivances for fishing tending to obstruct the free navigation of rivers prohibited.

Supervisor how to proceed on the removal of, or prohibiting the fixing of *bandels*, &c.

X. No *bandels*, or contrivances for fishing, or for any other purposes, which may tend to obstruct the free navigation of the rivers and streams referred to in this regulation, or other navigable rivers and streams, for the supervision of which the Governor General in Council may deem it necessary to provide, shall be allowed or permitted. Whenever the supervisor, with the approval of the Board of Revenue, or other controlling authority, shall have removed any *bandel* or other contrivance for fishing, which may have been fixed, or sunk at any place in the said rivers, to the obstruction of navigation, or shall have prohibited the fixing, or sinking of any obstruction, within any specified limits, then, if any person shall replace the *bandels*, or other contrivances removed as aforesaid, or shall sink, or fix any such in opposition to the prohibition of the supervisor, the *bandels* or other contrivances for fishing so replaced, or fixed, or sunk, shall be destroyed, and the party offending shall be liable to such punishment, not exceeding a fine of fifty rupees, or, in default of payment, imprisonment without irons in the debtor's jail for one month, as the magistrate of the district may judge adequate to the offence; provided however that if the offender shall have used violence, or been guilty of any breach of the peace, he shall on conviction, besides any further punishment to which he may be subject, under the general laws and regulations, be liable to imprisonment in the criminal jail, with hard labour for a period not exceeding three months, and shall be required, at the discretion of the magistrate, to furnish adequate security for keeping the peace.

Punishment in case of opposition to the supervisor's orders.

Further punishment in cases where offenders have committed violence or have been guilty of breaking the peace.

Punishment to which persons are declared liable for opposing or resisting the collector or supervisor, or preventing them or any of their officers from fulfilling the duties assigned to them.

XI. *First.* Any person who may by force or threats prevent the collector, supervisor, or any of his or their officers from fulfilling the duties assigned to them by this regulation, or who may forcibly resist them in the execution of those duties, or who may advise or encourage such resistence, shall be liable, on conviction before the *fouxdarry* court of the district or city, to the penalties prescribed, for the offence of resisting the process of a magistrate. Parties so offending shall further be liable, in the event of an affray or other breach of the peace occurring in consequence of their resistance, to be punished under the general rules applicable to such cases.

Collector or supervisor how to proceed, in cases when forcible resistance is apprehended.

Second. If the collector, supervisor, or other officer aforesaid shall in any case have reason to apprehend forcible resistance, he shall apply to the nearest *darogah* to aid him in the execution of his duty, and all *darogahs*, or other officers in charge of *thanas* or *chokees*,

shall

shall on such requisition being made or its appearing to be otherwise necessary, immediately afford the requisite assistance, under pain of dismissal from office, and such fine, not exceeding two hundred rupees, as the magistrate may adjudge, commutable if not paid to imprisonment in the *dewanny* jail, for a period not exceeding three months Provided also, that if any *zemindar*, *talookdar*, or other proprietor, farmer of land, or the *naib*, *gomashta*, or other local agent, if such proprietor or farmer, shall wilfully permit any one to resist the collector, supervisor, or other officers aforesaid, within the village or lands occupied or managed by him, such *zemindar* or other person aforesaid shall be liable, on conviction before the magistrate, to a fine not exceeding two hundred rupees, commutable as aforesaid.

Proviso as to the punishment to which proprietors and farmer, of land are liable for conniving at resistance to the collector, &c.

XII. The collector, supervisor, and their native officers, duly authorized by him, shall be authorized to arrest and deliver over to the nearest police *darogah*, or other police officer authorized to receive criminal complaints, any person or persons guilty of any of the offences stated in the two preceding sections of this regulation, for the purpose of their being forwarded to the magistrate; and all police officers aforesaid are hereby required, subject to the provisions hereinafter specified, to receive and safely to forward to the magistrate of the jurisdiction, within 24 hours, all offenders so delivered over. Provided always, that the supervisor or his officers shall give, at the same time, a written requisition to that effect, duly attested and dated, specifying the name of the offender, the nature of the offence, and engaging that a full report shall be transmitted to the magistrate, and that all other necessary measures for the conduct of the prosecution shall be taken within ten days, from the date on which the offender or offenders shall have been apprehended. Provided also, that in such cases, if the party accused shall tender sufficient bail for appearance before the magistrate, and shall not have been guilty of any offence which by the general regulations is not bailable, the *darogah*, or other officer aforesaid, shall accept the bail and release the party.

Collector or supervisor &c. empowered to seize and deliver over to the police officers all offenders described in the two preceding sections.

Supervisor, &c. to give a written statement descriptive of the offence and the offender, and to engage to furnish the magistrate with a full report on the case.

Proviso for admitting the accused to bail, if the offence charged be of a bailable nature.

XIII. No person shall be detained in custody by a magistrate under the provisions of Section 12. of this regulation, beyond the period of ten days, if during that period, the supervisor shall not have preferred his complaint, and pursued the necessary measures for the furtherance of the prosecution in the prescribed manner.

Magistrates not to detain persons in custody beyond ten days, if the supervisor has not previously followed up his complaint in the prescribed manner.

XIV. Any individual who may consider himself aggrieved, or injured by any order of the Board, or by any act of the supervisor, or by his people, in the execution of their public duty under the authority vested in them by this regulation, shall be at liberty to institute a suit against one, or either, or all of them in the *dewanny adawlut* of the city, or district, in which the imputed injury shall have occurred, and in all such cases the judge of the city, or district, shall forward such petition or plaint to the Board of Revenue, or other controlling authority, who, together with the *zillah* and city judges, are hereby required in the conduct of such cases to conform to the rules and provisions contained in Regulation II. of 1814. Provided, however, that, if the supervisor or other officer shall not have exceeded the power and license vested in him by this regulation, no suit or plea shall be entertained by any of the courts of justice, on the ground that the removal of any tree, boat, timber, raft, bamboo, float, or other thing of the description specified in clause second, Section 8. of this regulation, was not necessary for the furtherance of the free navigation of the rivers herein mentioned, save and except in cases wherein valuable trees may have been cut down; and it shall be proved after sufficient experience, that there was not any reasonable probability that the land on which they grew would be carried into the river, within the period of one year from the date of their being cut. Provided also, that, if in any case the collector, supervisor, or other officer aforesaid, shall have tendered to the plaintiff an adequate indemnification, the sum so tendered shall be received by the court for the plaintiff, who shall be nonsuited with costs.

Persons conceiving themselves aggrieved by any order of the Board, or by any act of the supervisor, &c. allowed the option of instituting a suit in the *dewanny adawlut* against one or all of the authorities. Judge how to proceed in such cases. Proviso against the receipt of suits where the supervisor, &c. may not have exceeded his authority. Further proviso in cases where valuable trees are cut down without reasonable cause. Plaintiff nonsuited with costs, if it beproved that the collector or supervisor has tendered adequate indemnification.

XV. The supervisor shall be entitled to direct the *vakeel* of the Government to conduct all criminal prosecutions instituted by him, under the provisions of this regulation, and to defend all civil actions authorized to be defended by the Board of Revenue or other controlling authority, and the collectors of revenue are hereby authorized to supply the *vakeel* of Government on application from the supervisor with the stamp paper, which may be required for the purposes aforesaid.

The supervisor authorized to employ the *vakeel* of Government in the conduct of all criminal prosecutions and civil actions instituted under the provisions of this regulation.

Stampt paper in such cases to be supplied on the supervisor's application.

SCHEDULE.

No. 1.

Schedule of Tolls chargeable on all Boats, Timbers, Bamboos, Rafts, and Floats, and the like, passing into or through the rivers and streams, specified in the preceding regulation.

1st.	Pinnaces of ten oars, and under that number,	5 Rupees each.
	Ditto Ditto, exceeding ten oars,	8 Ditto ditto.
2d.	Budgerows of ten oars, and under that number,	3 Ditto ditto.
	Ditto Ditto, exceeding ten oars,	6 Ditto ditto.
3d.	Bauleahs, Cutters, and Boats for personal accommodation, not being of the description above specifically defined, and Pulwars, Paunsways, and Baggage Boats,	4 Annas per Oar.
4th.	Empty Boats, and Boats laden with bricks, tiles, or other earthen substance baked, or otherwise,	2 Annas per 100 Maunds Tonnage.
5th.	Boats laden with Quick-lime, (Chunam) Straw, Fire-wood, Gran-sticks, thatching Grass, or such like,	8 Annas per 100 Maunds Tonnage.
6th.	Boats laden with Grain, Pulse, Seed, or Vegetables, of whatever description, and Indigo Seed,	12 Annas per 100 Maunds Tonnage.
7th.	Boats of burthen, freighted with Timbers and Bamboos, or with any article, not included in the above enumeration,	One Rupee per 100 Maunds Tonnage.
8th.	Timbers, whether *chowkars*, or *dhokars*, if floated on rafts, or otherwise, not being on Boats,	8 Annas each Timber.
	Unwrought Timbers, called *ghole*, if floated as above,	5 Annas each Timber.
	Rafts floating 200 Bamboos, or less,	8 Annas.
	Ditto ditto, more than 200, but not more than 400,	12 Annas
	Ditto ditto, more than 400, but not more than 1,000,	5 Rupees.
	Ditto ditto, more than 1,000,	10 Rupees.

SCHEDULE.

No. 2.

Table for Adjustment of Tonnage and Rates of Tolls.

Tonnage or measurement of the Boat in Maunds not exceeding.	No. of Maunds upon which the Toll is leviable.	TOLLS											
		At one Rupee per 100 Maunds.				At Twelve Annas per 100 Maunds.				At Eight Annas per 100 Maunds.				At Two Annas per 100 Maunds.			
		Sa. Rs.	A.	P.		Sa. Rs.	A.	P.		Sa. Rs.	A.	P.		Sa. Rs.	A.	P.	
50.	25.	0	4	0		0	3	0		0	2	0		0	0	6	
75.	50.	0	8	0		0	6	0		0	4	0		0	1	0	
100.	75.	0	12	0		0	9	0		0	6	0		0	1	6	
125.	100.	1	0	0		0	12	0		0	8	0		0	2	0	
150.	125.	1	4	0		0	15	0		0	10	0		0	2	6	
175.	150.	1	8	0		1	2	0		0	12	0		0	3	0	
200.	175.	1	12	0		1	5	0		0	14	0		0	3	6	
225.	200.	2	0	0		1	8	0		1	0	0		0	4	0	
250.	225.	2	4	0		1	11	0		1	2	0		0	4	6	
275.	250.	2	8	0		1	14	0		1	4	0		0	5	0	
300.	275.	2	12	0		2	1	0		1	6	0		0	5	6	
325.	300.	3	0	0		2	4	0		1	8	0		0	6	0	
350.	325.	3	4	0		2	7	0		1	10	0		0	6	6	
375.	350.	3	8	0		2	10	0		1	12	0		0	7	0	
400.	375.	3	12	0		2	13	0		1	14	0		0	7	6	
425.	400.	4	0	0		3	0	0		2	0	0		0	8	0	
450.	425.	4	4	0		3	3	0		2	2	0		0	8	6	
475.	450.	4	8	0		3	6	0		2	4	0		0	9	0	
500.	475.	4	12	0		3	9	0		2	6	0		0	9	6	
550.	500.	5	0	0		3	12	0		2	8	0		0	10	0	
600.	550.	5	8	0		4	2	0		2	12	0		0	11	0	
650.	600.	6	0	0		4	8	0		3	0	0		0	12	0	
700.	650.	6	8	0		4	14	0		3	4	0		0	13	0	
750.	700.	7	0	0		5	4	0		3	8	0		0	14	0	
800.	750.	7	8	0		5	10	0		3	12	0		0	15	0	
850.	8 0.	8	0	0		6	0	0		4	0	0		1	0	0	
900.	850.	8	8	0		6	6	0		4	4	0		1	1	0	
950.	900.	9	0	0		6	12	0		4	8	0		1	2	0	
1,000.	950.	9	8	0		7	2	0		4	12	0		1	3	0	
1,100.	1,000.	10	0	0		7	8	0		5	0	0		1	4	0	
1,200.	1,100.	11	0	0		8	4	0		5	8	0		1	6	0	
1,300.	1,200.	12	0	0		9	0	0		6	0	0		1	8	0	
1,400.	1,300.	13	0	0		9	12	0		6	8	0		1	10	0	
1,500.	1,400.	14	0	0		10	8	0		7	0	0		1	12	0	
1,600.	1,500.	15	0	0		11	4	0		7	8	0		1	14	0	
1,700.	1,600.	16	0	0		12	0	0		8	0	0		2	0	0	
1,800.	1,700.	17	0	0		12	12	0		8	8	0		2	2	0	
1,900.	1,800.	18	0	0		13	8	0		9	0	0		2	4	0	
2,000.	1,900.	19	0	0		14	4	0		9	8	0		2	6	0	

A. D. 1793. REGULATION X.

A REGULATION *for re-enacting with modifications, the Rules passed by the Governor General in Council on the* 15*th July* 1791, *and subsequent dates, for the establishment and guidance of the Court of Wards, relative to disqualified landholders and their estates.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

BY the rules prescribed in Regulation VIII. 1793, for the decennial settlement of Bengal, Behar, and the Company's districts in Orissa, females, (with the exception of those whom the Governor General in Council may deem competent to the management of their own estates,) minors, idiots, lunatics, contumacious persons, and persons of notorious profligacy of character, who, not being partners with others of a different description, are, or may be, proprietors of entire estates paying revenue immediately to Government, are declared incapable of having any concern in the management of their lands; and it is to be understood, as the evident meaning and intention of part of these exceptions, that they include all proprietors of entire estates paying revenue immediately to Government, who are, or may be, rendered incapable of managing their lands, by natural defects or infirmities of whatever nature. The lands of persons coming within the above descriptions, are to be managed for the benefit of the proprietors, by persons appointed to the trust by Government, in the manner hereafter specified. The Governor General in Council, adverting also to the many instances which have occurred, of minors, females, and other proprietors of land of the descriptions above mentioned, being reduced to ruin by the misconduct of the agents to whom the management of their concerns has been committed, as well as to the frequent instances of minors being brought up in ignorance and dissipation, by the persons entrusted with the care and education of them, with a view to engross the management of their affairs when they might come of age, determined, on the 20th August 1790, to constitute the Board of Revenue a court of wards, with powers to superintend the conduct, and inspect the accounts, of the managers of estates of persons disqualified for the management of their own lands, by the rules prescribed for the decennial settlement, and with instructions to see that minors received an education suitable to their rank and circumstances in life, and such as might qualify them for the future management of their own concerns. For the guidance of the Board of Revenue in their capacity of a court of wards, as well as of the officers acting under them in this capacity, certain rules were enacted on the 15th July 1791. Those rules, with the subsequent amendments, and further modifications, are now re-enacted.

To whom the superintendence of the court of wards extends.

II. The superintendence of the court of wards extends to the persons and estates of all proprietors disqualified under the rules prescribed for the decennial settlement, for the management of their own lands, viz. all proprietors of entire estates, paying revenue immediately to Government, who are, or may be, females not deemed by the Governor General in Council competent to the management of their own estates; minors, idiots, lunatics, or others, rendered incapable of managing their estates by natural defects or infirmities of whatever nature;

as well as all proprietors of such estates, who are, or may be, deemed disqualified on account of contumacy, or notorious profligacy of character. To prevent misconstruction, it is declared, that by the terms "all proprietors of entire estates paying revenue immediately to Government," are meant, every such disqualified person who may be the sole proprietor of an estate, and any two or more persons, being proprietors of the whole of an estate, both or all of whom may be so disqualified.

To whom the superintendence of this court is not meant to extend.

III. The superintendence of this court, is not to extend to proprietors of estates not paying revenue immediately to Government, nor to joint proprietors of estates paying revenue immediately to Government, both or all of whom may not be of the descriptions specified in section 2. The disqualifications in the rules prescribed for the decennial settlement, do not include the former, and the latter are required thereby to elect a joint manager, in the choice of whom, those who are themselves unable to vote, are allowed a voice through their guardians. To such proprietors, managers, and guardians, this regulation is in no respect to be held applicable.

Collectors to ascertain and report, what landholders are disqualified.

Rules for ascertaining the ground of disqualification, and for enabling certain disqualified proprietors, to recover their estates when the ground of their disqualification may be removed.

IV. The collectors of the revenue are to ascertain and report to the Board of Revenue, both now and hereafter, what proprietors in their respective *zillahs* may come within the descriptions of disqualified landholders specified in section 2; and the following rules are prescribed for ascertaining the existence of the stated ground of disqualification in the first instance, and also for enabling proprietors of certain descriptions who may have been declared disqualified, to recover the management of their estates, when the ground of their disqualification may be removed.

Females.

V. *First.* If a proprietor of land shall be reported disqualified solely from being a female, the Board of Revenue, in their capacity of a court of wards, shall immediately proceed to take the estate under their care, reporting the circumstance to the Governor General in Council, who reserves to himself the power of declaring any female proprietor, whom he may deem competent to the management of her own estate, exempt from the operation of this regulation.

Minors.

Second. If a collector shall report a proprietor of land to be disqualified on the ground of minority, the Board of Revenue, in their capacity of a court of wards, provided they shall see no reason to doubt the nonage of the proprietor, are to take the estate under their care, and report the circumstance to the Governor General in Council. If a collector shall report any proprietor to be a minor, and the proprietor, or any person on his behalf, shall deny that he is under age, such proprietor or person, shall be at liberty to represent the circumstances to the court of *dewanny adawlut* of the *zillah* wherein the estate may be situated, the judge of which shall forward the representation to the Sudder Dewanny Adawlut, which court shall issue a precept, under the seal of the court, and attested by the register, to the judge of the *zillah*, or to the provincial court of appeal of the division, to call the proprietor before the court, and ascertain his age by the evidence on oath of not less than three credible persons well acquainted with him, and also by such other enquiries as may appear to the court calculated to ascertain the truth, and certify its proceedings, including any representations or evidence that the proprietor, or any person on his behalf, may have to adduce, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall determine whether such proprietor be a minor or not. The decision of the Sudder Dewanny Adawlut shall be final, and the court shall certify a copy of its decision to the Governor General in Council, who will order the estate to be put under the charge of the court of wards or not, according as the proprietor may be adjudged by the Sudder Dewanny Adawlut to be a minor, or otherwise.

Lunatics, or others disqualified by natural defects or infirmities.

Third. If a proprietor of land shall be deemed disqualified on the ground of lunacy, idiotism, or other disqualifying natural defect or infirmity, the Board of Revenue are to order the collector to represent the circumstances through the *vakeel* of Government, to the court of *dewanny adawlut* of the *zillah*, the judge of which shall transmit a copy of the representation to the Sudder Dewanny Adawlut. This court shall issue a precept to the court of appeal of the division, or to the judge of the *zillah* within the jurisdiction of which the proprietor may reside, to bring him before the court, to ascertain his actual state by ocular proof; and the court shall further take the declaration upon oath of no less than three credible persons acquainted with the party, setting forth their opinion of his condition, with the grounds

of it. The court is to transmit all its proceedings, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall determine finally whether the stated ground of disqualification be well founded or not, and certify a copy of its decision to the Governor General in Council, who will order the court of wards to take the estate of the proprietor under their care or not, according as the proprietor may be adjudged by the Sudder Dewanny Adawlut to be disqualified, or otherwise.

Contumacy and notorious profligacy of character.

Fourth*. *If a proprietor of land shall be deemed disqualified on the ground of contumacy or notorious profligacy of character, the Board of Revenue are to instruct the collector to submit a statement of the circumstances, through the* vakeel *of Government, to the judge of the* dewanny adawlut *of the* zillah, *who shall forward it to the Sudder Dewanny Adawlut. This court shall issue a precept to the judge of the* zillah, *or to the provincial court of appeal, to enquire into the circumstances of the case in the presence of the party, or his* vakeel, *who are respectively to be allowed to produce any evidence which they may have to adduce. The court is to report the result of its proceedings, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall finally determine whether the stated ground of disqualification be well founded or not, and report its decision to the Governor General in Council, who will order the estate to be committed to the charge of the court of wards or not, according as the proprietor may be adjudged by the Sudder Dewanny Adawlut, to be disqualified, or otherwise.*

Measures to be taken occasionally to ascertain continuance of disqualification.

Fifth. Persons not born in a state of idiotism, but who may have been declared by the Sudder Dewanny Adawlut disqualified as lunatics, are to be produced annually before the judge of the *dewanny adawlut* in the jurisdiction of which they may reside, or oftener if he shall think fit, in order to ascertain whether they be restored to sanity or otherwise; and if in any instance the ground of disqualification shall appear to the judge to be completely removed, he shall immediately report the same, with a full relation of the circumstances of the case, to the Sudder Dewanny Adawlut, which court shall finally determine whether the ground of disqualification be removed or not. The court is to communicate its decision to the Governor General in Council, who will order the court of wards to deliver over charge of the estate to the proprietor or not, according as the ground of his disqualification may be adjudged by the court removed, or otherwise.

Disqualified proprietors specified in clause second, third, and fourth, who may deem the ground of their disqualification removed, how to proceed to recover the management of their estates.

Sixth. Any person who may have been adjudged disqualified, on any of the grounds specified in clause second, third, or fourth, and who may deem the ground of his disqualification removed, shall be at liberty to represent the circumstances to the judge of the *dewanny adawlut* of the *zillah*, who shall forward the representation to the Sudder Dewanny Adawlut. This court shall issue a precept to the judge of the *zillah* court, or to the provincial court of appeal of the division, to enquire into the case, and to receive such evidence as the disqualified proprietor may have to offer in support of his representation. The court is to report the result of its enquiry, with its opinion thereon, to the Sudder Dewanny Adawlut, which court shall determine finally whether the ground of disqualification be or be not removed, and report its decision to the Governor General in Council, who will order the court of wards to restore the proprietor to the management of his lands or not, according as the ground of disqualification may be adjudged by the Sudder Dewanny Adawlut to be removed, or otherwise.

Trusts of manager and guardian to be considered altogether distinct, though they may in some instances be vested in the same person.

VI. The trusts of manager for disqualified landholders, and guardian to them, are to be considered altogether distinct, but, as hereafter specified, they may in some instances be vested in the same person; and the rules contained in the following sections relative to managers and guardians respectively, are founded on this distinction.

What is to be entrusted to the manager and guardian respectively, when different persons.

VII. Where the trusts of manager and guardian are vested in different persons, the former is to have the care of the estates real and personal; the latter, the care of the person, maintenance, and, if a minor, the education of the ward.

Rules to be observed in the selection of managers.

VIII† First. *The manager, who is to be denominated* serberahkar, *is to be chosen by the collector, subject to the approbation of the court of wards, and his commission is to be signed by the collector, and authenticated by his official seal. In recommending per-*

* Rescinded by Section 2, Regulation VII. 1796. † Rescinded by Section 26, Regulation VII. 1799.

sons for this trust, capacity for the business, goodness of character, and sufficient responsibility, are to be particularly attended to, and, after these considerations, preference is to be given to the legal heirs to the estate, or other near relations of the proprietors, and, in the event of there being no heirs or relations of this description, to a creditable servant of the family. If no one among these be found duly qualified for the trust, and willing to undertake it, it must be vested in a proper person unconnected with the family. A husband may be the manager of any separate property belonging to his wife, provided she desire it, but not otherwise.

Second. *All female proprietors, not minors, or otherwise disqualified, may also recommend managers for their estates, and their recommendations are to be attended to, if consistent with the primary considerations above noticed.*

Security to be given, and obligation to be executed, by managers.

IX. The manager, previous to the receipt of his commission, is to give security for his appearance during the continuance of it, and is to execute the following obligation.

"I A. B. having voluntarily taken on myself the management of the estate of C——, disqualified proprietor of D——, do hereby solemnly promise and engage to manage the said estate diligently and faithfully for the said proprietor; to use every means in my power, to improve the same for his or her benefit; and to act, in every respect, to the best of my judgment, for his or her interest, in like manner as if the estate were my own, and I were acting for myself. I also promise and engage to render a true and just account of whatsoever may be received by me from, or on account of, the estate committed to my management, and in the event of it being proved that I have been guilty of any embezzlement, or of any abuse of trust, injurious to the property of the above-mentioned proprietor, I do hereby bind myself, my heirs and successors, to make good treble the amount of the embezzlement or injury so proved against me. I further promise and engage, to adhere strictly to such regulations as may be passed for the guidance of managers by the Governor General in Council, and to such orders as I may receive from the court of wards, and to derive no personal advantage whatever, directly or indirectly, from the trust committed to me, beyond the allowance by them granted to me."

Allowance to be fixed for managers, and penalty for any embezzlement proved against them.

X. An allowance to the manager proportionate to the extent of his trust, and adequate to a full compensation for his trouble, is to be proposed by the collectors, and fixed by the court of wards; and if it be proved to the satisfaction of the court of wards, that any manager shall have appropriated to his own use, directly or indirectly, any sum of money or other property, above his fixed allowance, he is declared liable for such embezzlement, to the fine specified in his obligation, besides dismission from his trust; and the fine is to be appropriated to the benefit of the estate under his charge.

Establishment of officers to act under the manager to be also fixed.

By whom to be nominated and appointed.

Penalty for embezzlement proved against such officers.

XI. An establishment of necessary officers to act under the manager, is also to be proposed by the collectors, and fixed by the court of wards. The persons to be employed on this establishment, are to be nominated by the manager himself, but approved by the collector, who may object to such as may appear to him disqualified by character or otherwise, and require the manager to appoint others. These orders are to be considered applicable to the manager's *sudder* establishment, and also to his *mofussil* establishment, in estates of considerable extent, where *mofussil* officers may be necessary. Any officer, *sudder* or *mofussil*, who may be proved to the satisfaction of the court of wards, to have appropriated to his own use, directly or indirectly, any sum of money or other property beyond his fixed allowance, is to be deemed guilty of embezzlement, and to be liable to the same fine as the manager in similar cases, besides dismission from his office.

Rules for the guidance of the collectors and managers regarding the payment of the public assessment, and general appropriation of the manager's receipts.

Provision for the support of the proprietors and their families.

XII. *First.* By the rules for the decennial settlement, the assessment of lands the property of disqualified proprietors, is to be fixed in like manner as that of other lands; and the following orders have been passed for the guidance of the managers and collectors, regarding the payment of this assessment, as well as respecting the general appropriation of the receipts of the managers from the lands under their charge.

Second. An allowance of ten per cent. on the public revenue assessed on the lands of disqualified proprietors, or of ten per cent. on the actual revenue paid to Government, in the event of the whole of the assessment not being realized, is to be fixed for the support of the proprietors, and such persons of their families as may be entitled to receive a provision from them;

them; and the appointed manager of such lands, shall be authorized to pay this allowance monthly, in proportion to his actual monthly payments of revenue to the collector, and no further. Instead of paying the whole of his receipts to the collector, he is to pay the monthly *kists* of Government's revenue only to the collector, or such part thereof as he may be able to discharge from his collections, after defraying the charges of his approved establishment and the allowance of the proprietors; but he is to deliver a monthly account current of his receipts and disbursements to the collector, who is to audit the disbursements therein specified, and see that the receipts, after defraying the necessary charges, and providing the authorized allowance of the proprietor, have been fairly appropriated to the payment of the revenue due to Government. As the lands of disqualified proprietors are not held answerable for the payment of the revenue assessed thereon, in the event of the neat collections of any year proving inadequate to the payment of the fixed assessment, in addition to the allowance of the proprietor, and of there being a surplus collection in any future year, the collector shall take care that such surplus is appropriated to the discharge of the arrear due to Government, and the proportion of the proprietor's allowance, which must also, according to the rule laid down, be at the same time in arrear, or, if no such balance be outstanding, he shall see the surplus expended by the manager for the improvement of the lands, or otherwise for the benefit of the estate under his charge.

How to be paid.

What payments to be made to the collector.

Monthly account current to be delivered to and audited by the collector.

Collector to see the manager's neat receipts fairly appropriated to the payment of the public revenue.

Deficiencies in revenue of any year how to be made good; and surplus receipts of any year how to be appropriated.

XIII. By the foregoing rules, ten per cent. on the revenue assessed, or realized, is fixed as the general allowance for the support of disqualified proprietors, and such persons of their families as may be entitled to receive a provision from them: but as in some instances, this allowance may be more than adequate to the expence of suitably maintaining and educating minors, or maintaining other disqualified proprietors, as well as of making a provision for their relations entitled thereto; or, on the other hand, may not be sufficient for these purposes, in some instances where there may be other funds arising from *lakheraje* lands, or other resources independent of the *malguzaree* lands, which might be appropriated thereto; the collectors are vested with a discretionary power to reduce the ten per cent. allowance in the former case, and to increase it in the latter, as, on a consideration of the rank and circumstances of the parties, and the amount of their allowances and other income, they may think proper. They are, however, to report any instances of the exercise of this power, in their monthly communications to the court of wards, and, previous to authorizing any increase of the fixed allowance, are to ascertain with accuracy, that there are *lakheraje* lands, or other resources independent of the *malguzaree* lands, fully adequate to make good the same, without which, no excess is to be admitted, unless the Governor General in Council should think proper to grant a dispensation from the general rule, in any particular case that may appear to require it. In the event of any reduction of the allowance fixed for the support of disqualified proprietors, the difference is to be applied by the manager to the benefit of the estate under his charge, to which purpose he is also to apply the income arising from resources independent of the *malguzaree* lands, which the collector, under the discretion above vested in him, may judge unnecessary for the education or maintenance of the proprietors, and the necessary provision of their relations entitled thereto.

Discretionary power vested in collectors, to reduce or increase, in certain cases, the general allowance fixed for the support of proprietors and their families.

Restrictions on the exercise of this power.

Manager to appropriate the savings arising from such reduction of allowance to the benefit of the estate; as well as any surplus income arising from resources independent of the *malguzaree* lands not otherwise appropriated by the collector.

XIV. Where a distinct guardian may be appointed, as hereafter specified, the manager is to pay to him the amount of the allowance fixed for the maintenance or education of the proprietors, and of the provision for persons of their families entitled thereto, as well as the amount of any resources independent of the produce of the *malguzaree* lands, which the collectors, under the discretion vested in them by the foregoing article, may think it proper to allot for these purposes.

Payments to be made by the manager to the guardian when distinct.

XV. Agreeably to the distinction laid down in Section 7, the manager is to have the entire care of the estate, real and personal. He will therefore have the exclusive charge of all lands, *malguzaree* or *lakheraje*, as well as all houses, tenements, goods, money, and moveables of whatever nature, belonging to the proprietor whose estate may be committed to his charge, excepting only the house wherein such proprietor may reside, the moveables wanted for his or her use, and the money allowed for the support of the proprietor, and his or her family entitled to a provision, which are to be left to the care of the guardian, where distinct guardians may be appointed. Both managers and guardians, on their receiving charge of any property, are to sign an exact inventory of the same, which is to be deposited in the treasury of the collectorship.

Specification of property to be entrusted to the manager and guardian respectively.

Inventory to be signed by both.

Manager to discharge his trust diligently and faithfully, and act in every respect for the proprietor's interest.

Restrictions on his grant and disposal of the permanent property committed to him.

XVI. The manager, agreeably to the terms of his obligation, is to manage the estate committed to him, diligently and faithfully, for the benefit of the proprietor, and in every respect to act to the best of his judgment for the proprietor's interest, in like manner as if the estate were his own. In instances, however, where he may act for a proprietor under age, not otherwise disqualified, he is not to grant any lease extending beyond the life of the proprietor, or contrary to Regulation XLIV. 1793, or to dispose of any part of the permanent property committed to his custody, without the sanction of the court of wards.

Manager to deliver an annual account current to the collector, with vouchers upon oath.

Exception to the rule.

Collector to audit disbursements, and see receipts duly appropriated.

XVII. In addition to the monthly account current required in clause second, Section 12, the manager, at the expiration of every year, is to deliver to the collector, an annual account current of his receipts and disbursements upon oath, with vouchers for the latter, (unless the court of wards shall be satisfied that it will be for the benefit of their general trust, to admit the manager to deliver in such accounts, under a solemn declaration of their being true and faithful accounts, in which case they are empowered to receive the accounts under such declaration, instead of an oath,) and the collector is to audit the disbursements, and take care that the whole of the surplus receipts be duly appropriated, in the manner specified in clause second, Section 12.

Surplus receipts when not required for the improvement of the lands, how to be appropriated.

Title deeds, mortgage deeds, and Government paper securities, now or hereafter belonging to the estate, how to be disposed of.

XVIII. If the collector should think it unnecessary, or unadvisable, to appropriate such surplus receipts to the improvement of the lands already under the manager's charge, he shall cause the same to be applied by the manager to the purchase of other landed property, or to interest loans on mortgages, or to the purchase of Government paper securities, as circumstances may render preferable; in which cases, he shall transmit the title deeds and mortgage deeds of the land purchases, or mortgages, to the court of wards, to be deposited in the general treasury; but as interest will occasionally become payable on the Government paper securities, he shall deposit them in the public treasury under his charge, giving in all cases a receipt to the manager, as well for the title and mortgage deeds, as the paper securities. The court of wards are also to obtain the sub-treasurer's receipt for the two former, when deposited in the general treasury, and are to transmit an attested copy thereof to the collector, to be delivered by him to the manager. The manager shall also deliver any existing title or mortgage deeds, or Government securities, belonging to the estate under his charge, to the collector, who shall, in like manner, return a receipt for the same, and transmit them to the court of wards, or deposit them in his public treasury as above directed. Any interest becoming payable on Government securities, is to be paid to the manager, to be appropriated by him, in common with other resources, independent of the produce of the *malguzaree* lands, as before mentioned.

Interest becoming payable on Government's paper, to be received and appropriated by the manager.

Any just debts due from the estates of disqualified landholders how to be satisfied.

In cases of debts being compounded, the estate to be debited for the actual payment only.

XIX. Any just debts now outstanding against, or hereafter adjudged against, the estates of disqualified landholders, must necessarily be satisfied (if required so to be by the creditors) as far as may be consistent with the rights of Government, to whom the produce of the *malguzaree* lands is mortgaged in the first instance, for the payment of the public revenue assessed thereon. The circumstances of all such debts, however, are to be immediately reported to the collector, and by him, without delay, to the court of wards, with his sentiments on the best mode of satisfying the same, for their instructions, previous to any payment being made by the manager in discharge of them. In the event of any debts being compounded for a less sum than the full amount, the estate is to be debited by the manager for the actual payment only.

Province of guardians.

XX. Agreeably to Section 7, it will be the province of guardians appointed for disqualified landholders, to take care of the person, maintenance, and, if a minor, the education of the wards.

Rules to be observed in the choice of guardians.

XXI. The rules contained in Section 8, for the election of managers, are to be applied also to the choice of guardians, with these differences, that the guardianship shall in no instance be entrusted to the legal heir, or other person interested in outliving the ward, and that female minors shall have guardians of their own sex. Further, under these restrictions, landholders, whose heirs are disqualified, may appoint guardians to such heirs by will in writing; and such guardians, (provided they be duly qualified,) if willing to accept the trust, and execute the obligation hereafter specified, shall be preferred. Such testamentary appointments

ments, however, shall in all instances be reported, with the sentiments of the collector, for the confirmation of the court of wards, and shall not be deemed valid till confirmed by them.

XXII. Landholders disqualified on account of minority, idiotism, lunacy, or other natural defect or infirmity, rendering them incapable of attending to the care of their own persons and maintenance, will only require guardians. Female, as well as male proprietors, not so disqualified, may themselves receive and disburse the allowance fixed for their maintenance.

What landholders will require guardians.

XXIII. For persons of the descriptions above mentioned, it is expected, that some friend of the party will gratuitously discharge the trust of guardian, appropriating the fixed allowance to the maintenance, and, if a minor, to the education also, of the ward. Should it, however, in any instance, be found necessary to make a pecuniary compensation to a person to act as guardian, such compensation, after being approved by the court of wards, is to be provided from the allowance fixed for the maintenance of the ward.

Compensation to guardians, when necessary, how to be provided.

XXIV. The guardian, previous to the receipt of his commission, is to give security for his appearance during the continuance of it, and is to execute the following obligation.

Security to be given, and obligation to be executed, by guardians.

"I A B. having voluntarily taken on myself the guardianship of C——, disqualified proprietor of D——, do hereby solemnly promise and engage to execute the trust committed to me zealously and faithfully, to the best of my judgment, and according to the regulations which have been, or may be, prescribed for the guidance of guardians, by the Governor General in Council. I will conscientiously appropriate the allowance fixed for the maintenance, and (if the ward be a minor) the education of my ward, to his (or her) benefit, and will derive no advantage therefrom myself, directly or indirectly, beyond the compensation granted me for my superintendence. I also promise and engage, to render a true and just account of whatsoever may be received by me, on account of my ward above mentioned, and in the event of it being proved that I have been guilty of any embezzlement, or of any breach of trust, injurious to his (or her) property, I hereby bind myself, my heirs and successors, to make good treble the amount of the embezzlement or injury so proved against me."

XXV. An establishment of necessary servants to act under the guardian, is to be proposed by the guardian, to the collector, and fixed by the court of wards, and the several rules and restrictions in Section 11, regarding the establishments of managers, are to be considered equally applicable to the establishments of guardians. The expence of the latter is to be defrayed from the allowance fixed for the support of the proprietors.

Establishment of servants to act under guardians, by whom to be proposed and fixed. Rules and restrictions in Section 11, applicable to such establishments. Expences to be defrayed from the proprietor's allowance.

XXVI. The guardian is to deliver a monthly account current of his receipts and disbursements, to the collector, who shall audit the disbursements therein specified, and see that the receipts have been fairly and duly appropriated. The guardian is also to deliver an annual account current upon oath, (unless the court of wards shall be satisfied that it will be for the benefit of their general trust, to admit the guardian to deliver in such accounts under a solemn declaration of their being true and faithful accounts, in which case, they are empowered to receive the accounts under such declaration, instead of an oath,) with vouchers, to be in like manner audited by the collector, and in the event of any money remaining in his hands, which the collector shall think unnecessary for the guardian's expences in the ensuing year, he shall cause the same to be repaid to the manager, to be applied by him to the benefit of the estate under his charge.

Monthly and annual accounts to be delivered by the guardian to the collector.

Collector to audit the disbursements, see that the receipts have been duly appropriated, and cause any surplus not required for the expences of the ensuing year, to be repaid to the manager.

Exception to the rule.

XXVII. In cases of minority, where the minor may be a male, the superintendence of his female relations is not to be allowed after the expiration of the fifth year, and on his attaining the age of tuition, it must be the first care of the guardian to procure proper teachers to give him an education suitable to his situation in life.

Superintendence of the female relations of male minors limited to the end of the fifth year. Guardians to procure proper teachers for them on their attaining the age of tuition.

XXVIII. Minority, with respect to both Hindoos and Mahommedans, is limited to the expiration of the fifteenth year.*

Minority limited to the end of the fifteenth year.

* Rescinded by Sect. 2, Regulation XXVI. 1793.

XXIX.

Guardians of female minors, also to take care that their wards receive a suitable education.

XXIX. The guardians of female minors, who, agreeably to Section 21, are to be of the same sex, are also to take care that their wards, when arrived at the age of tuition, receive an education suitable to their condition.

Cases in which the trusts of guardian and manager may be united in persons to whom the inheritance cannot descend.

Rule to be observed in such cases.

XXX. The trusts of guardian and manager, may be united in persons to whom the inheritance cannot possibly descend, if circumstances should render the same eligible; but in this case, the trustee shall be considered as acting in two distinct characters, and shall execute the obligations of both manager and guardian, and deliver the accounts required from each distinctly.

Manager and guardian to sign and seal all papers with their own names and seals. Not to sign or seal the name of their ward, or his deceased parents, but to deliver all family seals to the collector, to be deposited in the treasury.

XXXI. Both manager and guardian shall sign and seal all papers with their own names and seals, adding to the former their designation of manager or guardian. They shall on no account sign or seal the name of their ward, or of his (or her) deceased parents, but shall deliver all family seals belonging to the ward to the collector, to be deposited in the treasury of the collectorship.

Minors, and others having guardians, not to be sued, but under the protection and joint name of their guardians.

They may however sue the collector, their guardians, or managers, by any person willing to undertake their cause, under the provision herein specified.

XXXII. *First.* Minors, and other disqualified landholders having guardians, as described in Section 22, shall not be sued but under the protection and joint name of their guardians.

Second. They may however during the term of their disqualification, sue the collectors, their guardians, or managers, before the court of wards, for fraud, by any person willing to undertake their cause, provided he shall previously give security for the payment of all costs and damages in case of being non-suited; in return for which, the person so suing shall receive any fine and costs that may be adjudged against the collector, guardian, or manager, in the cause undertaken by him. The court of wards may order the collector to enquire into, and report upon, any such charges against guardians, or managers, but the collector is not to pass judgment, which is to be given by the court of wards. If the court of wards, or the collector, shall have occasion to require the attendance of any persons in the course of such enquiries, they shall make application to the judge of the proper *dewanny adawlut* to summon them to attend, and the court of wards and collectors are empowered to administer oaths to such persons, if necessary, under the rules and restrictions prescribed to the *zillah* and city courts for the administration of oaths. The court of wards are to transmit copies of any judgments which may be given by them under this clause, against a collector, guardian, or manager, to the court of *dewanny adawlut* of the *zillah*, and they shall be considered as judgments of the court, and be enforced accordingly. An appeal however shall lie from such judgments, immediately to the Sudder Dewanny Adawlut, provided the petition of appeal be preferred to the *zillah* court, or to the Sudder Dewanny Adawlut, or to the court of wards, within three months after the date of the decision; and the Sudder Dewanny Adawlut is empowered to admit an appeal after that period, provided the petition of appeal be presented to that court, and the appellant shall shew good cause to its satisfaction, for not having preferred the appeal within the prescribed time.

No adoption by disqualified landholders valid without previous consent of the court of wards.

XXXIII. No adoption by disqualified landholders is to be deemed valid, without the previous consent of the court of wards, on application made to them through the collector.

Information to accompany the collector's reports of disqualified landholders.

XXXIV. When the collectors report to the Board of Revenue the disqualification of any landholder, they are at the same time to state the condition of the party, the particulars of his or her estate, real and personal, as far as can be ascertained, and the person who may appear to them most eligible for manager and guardian, with the grounds of such opinion. In cases of testamentary appointments of guardians, they are also to notice the same, adding whether there be any and what objections to the confirmation of such appointments.

Collectors to make such further reports as may be required by the court of wards, and they, as well as managers and guardians, to observe all instructions transmitted by that court,

XXXV. The collectors are further to make such monthly or annual reports to the court of wards as may be required by them, and they, as well as managers and guardians, are to observe all instructions transmitted to them by the court of wards, not contrary to this regulation, or such other regulations as may be hereafter enacted by the Governor General in Council.

XXXVI. If a proprietor shall have been declared disqualified, and shall have been afterwards restored, or if the estate of any disqualified proprietor shall legally devolve to, or come into the possession of, any person not disqualified for the management of it, such proprietor, or his or her heir or successor, is declared entitled to sue the collector, the guardian, (if such disqualified proprietor shall have had a guardian,) or the manager, in the proper *zillah* or city court, for any acts done by them respectively whilst the estate may have been under the charge of the court of wards, in opposition to this or any other regulation that may be hereafter enacted regarding disqualified proprietors and their estates, or to any order issued by the court of wards, or for any breach of their respective trusts. The rules regarding the suits specified in Section 33, Regulation XIV. 1793, which the collectors are required to defend at their own risk and expence, are to be considered applicable to suits that may be instituted against collectors under this section.

not contrary to these, or future regulations of the Governor General in Council.

Collectors, managers, and guardians, liable to be sued for any act done in opposition to this regulation, or any breach of their respective trusts, after the estate shall be removed from under the charge of the court of wards.

A. D. 1793. REGULATION XXVI.

A REGULATION *for extending the Term of Minority of Mahomedan and Hindoo Proprietors of Land paying Revenue to Government, to the Expiration of the eighteenth Year.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

BY the original rules for the decennial settlement of the three provinces, minors were declared disqualified for the management of their estates, and according to the rules for the establishment and guidance of the court of wards passed on the 15th July 1791, and re-enacted with modifications by Regulation X. 1793, the minority of proprietors of land is limited to the expiration of the fifteenth year. In fixing this period, Government were guided solely by legal considerations, the Mahomedan and Hindoo laws, although they prescribe no specific age for the termination of minority, indirectly pointing out the fifteenth year as the time when persons are to be considered competent to the management of their affairs. Instances however have recently occurred, that evince the inexpediency of vesting proprietors with the charge of their lands at this early period; and general principles, which have their foundation in human nature, justify the conclusion, that the same effects would result in similar cases that might hereafter occur, were the cause allowed to exist. At this early age, the proprietors must necessarily be unacquainted with the laws and regulations which they are bound to observe in the management of their estates, and their understanding cannot be sufficiently matured to render them sensible that their welfare depends upon their making the acquirement of this knowledge the chief object of their pursuit. Emancipated from the control of their guardians, and with their property at their disposal, they abandon themselves to those pleasures to which their youth naturally inclines them. The management of their estates consequently devolves to favourites or dependants, who are interested in confirming them in habits of dissipation, until they have lost both the capacity and inclination to assume the direction of their own affairs. But the pernicious consequences resulting from the incapacity of the proprietors, is not confined to themselves. The cultivators of the soil, and the various orders of people residing upon their lands, suffer equally by the rapacity and mismanagement of their agents; the payment of the public revenue is withheld; and the improvement of the country retarded. It is therefore incumbent on Government, as well with a view to the future welfare of the proprietors of land in general, as to protect the country from the frequent shocks to which it would necessarily be liable from their want of education and early corruption of morals, to extend the term of their minority to an age, by which, with due attention on the part of their guardians, they may be rendered qualified for the management of their estates. The following rules have been accordingly enacted.

Period of minority extended to the end of the eighteenth year.

II. The rule contained in Section 28, Regulation X. 1793, which limits the minority of Hindoo and Mahomedan proprietors of estates paying revenue to Government, to the expiration

ration of the fifteenth year, is hereby rescinded, and the minority of such proprietors is declared to extend to the end of the eighteenth year.

Rule declared to extend to male proprietors of joint undivided estates.

III. The rule contained in the preceding section, is to be considered to extend to proprietors of joint undivided estates, for the management of which a *serberakar* or manager is required to be appointed by the proprietors by Section 23, Regulation VIII. 1793.

A. D. 1793. REGULATION L.

A REGULATION *for empowering the Court of Wards to exempt female Proprietors whom they may deem competent to the Management of their own Estates, from the operation of Regulation* X. 1793; *and for modifying certain other Rules contained in that Regulation.*—PASSED *by the Governor General in Council, on the* 6*th December* 1793; *corresponding with the* 23*d Aughun* 1200 *Bengal era; the* 19*th Aughun* 1201 *Fussily; the* 23*d Aughun* 1201 *Willaity; the* 19*th Aughun* 1850 *Sumbut; and the* 2*d Jemaud ul Awul* 1208 *Higeree.*

Preamble.

THE produce of small estates belonging to disqualified proprietors of land, being often too inconsiderable for defraying the expence of a separate manager and establishment; and it frequently occurring, that portions of the same estate belonging to a disqualified landholder, are situated in different *zillahs*, and as much inconvenience and embarrassment must consequently result from keeping distinct accounts for each portion under the different jurisdictions, especially when the manager may have occasion to apply the surplus of one portion to balance a deficiency in another portion of the estate, or to distribute on the subdivisions of the estate, their proportions of the *malikanah* and charges, or to appropriate the surplus receipts to the improvement of the lands, or the purchase of landed property, or Government securities; and many female proprietors, from their education and habits of business, having been found competent [illegible] the management of their estates, and the Governor General in Council being desirous that all such proprietors as are duly qualified should have the management of their own lands; and it often occurring, from the contiguity of a number of small estates belonging to disqualified proprietors, that a number of them can conveniently and with advantage to the proprietors, be managed by the same person, the Governor General in Council has passed the following rules, applicable to the distinct considerations above enumerated.

Court of wards how to proceed, where the produce of an estate is insufficient to defray the expence of an establishment for the management of it.

II. In cases in which it shall appear to the court of wards that the produce of the estate of a disqualified proprietor is insufficient to provide for the expence of a separate establishment for the management of it in conformity to Section 21, Regulation VIII. 1793, and Regulation X. 1793, the court are empowered to take such measures as, from the circumstances of the case, may appear to them best calculated for providing for the security of the public revenue, and the maintenance of the proprietors of the lands.

Court empowered to invest female proprietors with the management of their lands, when deemed qualified for the charge.

III. The court of wards are empowered to invest female proprietors of land with the management of their own estates, in cases in which the court may be fully satisfied that they are competent to the charge, from their capacity and habits of business. The court are immediately to report to the Governor General in Council every instance in which they may exercise the powers vested in them by this section, with the grounds on which they may deem the proprietors qualified for the management of their lands.

Female proprietors invested with the management of their own estates to execute the same engagements as other proprietors not disqualified.

IV. Female proprietors who may be exempted from the operation of the regulations regarding disqualified landholders, in virtue of the rule contained in the preceding section, are to execute the same engagements as other proprietors who are held qualified for the management of their lands.

Manager's accounts of estates situated in different *zillahs* to be rendered to one collector.

V. Where portions of the same estate belonging to a disqualified landholder may be situated in different *zillahs*, the court of wards are empowered to authorize the monthly and annual accounts of the whole estate required to be furnished by the manager, to be rendered to the collector of the *zillah*, in which the principal portion of the estate may be situated, instead of delivering separate accounts for each portion to the collector of the *zillah* in which it may be included.

Cases in which the court of wards are empowered to commit several estates to the charge of one manager.

VI. In cases in which from the contiguity of a number of small estates belonging to disqualified proprietors, two or more of them can be conveniently superintended by one manager, the court are empowered to entrust as many of the estates to the management of the same person as may appear to them advisable.

A. D. 1796. REGULATION III.

A REGULATION *for excluding from the Jurisdiction of the Court of Wards, certain Descriptions of landed Estates belonging to disqualified Landholders; and for declaring the Rules in Section 5, Regulation XLIV. 1793, to extend to the cancelling wholly the Leases of those Under-farmers, a Part only of the Land included in whose Leases may be sold for Arrears of Revenue.*—PASSED *by the Governor General in Council, on the 22d April 1796; corresponding with the 13th Bysaak 1203 Bengal era; the 30th Chyte 1203 Fussily; the 13th Bysaak 1203 Willaity; the 30th Chyte 1853 Sumbut; and the 13th Showaul 1210 Higeree.*

Preamble.

REGULATION X. 1793, exempting the lands of disqualified proprietors from sale for arrears of public revenue accruing whilst under the management of the court of wards, instances have occurred in which individuals have transferred their estates to their minor sons, in order to bring the lands under the jurisdiction of that court. As the admission of transfers of this description would not only be inconsistent with the object of the said regulation, (which was intended for the security of the property of disqualified persons succeeding to estates in the regular course of inheritance on the demise of the party from whom they might inherit,) but would also enable every individual, the revenue assets of whose estate might be diminished by mismanagement, or from other causes, so as to be inadequate to the payment of the public demands, to bring his estate under the jurisdiction of the court of wards, by a real or fictitious transfer of it to a minor son, or other disqualified person, and thereby in fact not only compel Government to undertake the management of his estate, but also to submit to a loss equivalent to the deficiency in its revenue assets; and doubts having been entertained whether the rules in Section 5, Regulation XLIV. 1793, extend to the cancelling wholly the leases of those under-farmers, a part only of the lands included in whose leases are sold for arrears of public revenue; the following rules have been enacted.

Ordinary jurisdiction of the court of wards declared to extend to such lands only, as devolve to the disqualified proprietors by inheritance, on the demise of the party from whom they inherit.

II. The ordinary jurisdiction of the court of wards is declared to extend to such estates only as devolve to disqualified landholders in the regular course of inheritance, on the demise of the party from whom they inherit the same; and all landed estates, whether subject to, or exempt from, the payment of revenue, which have or may become the property of any disqualified landholder, by purchase, gift, or in virtue of any other right excepting that of inheritance as aforesaid, are declared exempt from the jurisdiction and authority of the court of wards, and, if subject to the payment of public revenue, shall be liable to sale for arrears thereof, and all other demands on the part of Government, in the same manner as if the proprietor or proprietors were not under any disqualification. Provided, however, that the above rule shall not be construed to extend to exempting from the jurisdiction of the court of wards, any lands the property of a disqualified landholder now under their charge, which did not devolve to him or her in the regular course of succession as aforesaid; nor to subjecting any such lands to sale for arrears of revenue on account of the period during which they have been, or may be, under the charge of the court; and provided also, that it shall be competent to the Governor General in Council to commit to the charge of the court of wards, any estate paying revenue to Government, being the sole property of any disqualified person, or of any

Exception with respect to lands of other descriptions belonging to disqualified proprietors, which may be now under charge of the court, or,

which the Governor General in Council may hereafter commit to the charge of the

courts, under the power herein reserved to him.

any two or more persons, both or all of whom may be disqualified, although the same shall not have descended to such person or persons in the regular course of inheritance as aforesaid, and also any *lakheraje* lands belonging to such proprietor or proprietors, whenever the same shall appear to him for the interests of Government and the proprietor or proprietors; and such estate and lands so committed to the charge of the court of wards shall be exempt from sale for arrears of revenue accruing whilst they shall be under the charge of the court, and shall be considered in all respects, as far as regards the management of them by the court, the same as if they had devolved to the proprietor or proprietors in the regular course of inheritance as aforesaid, and the proprietor or proprietors shall in all respects be treated by the court accordingly.

Leases of under-farmers, a part only of the lands included in whose leases are sold for arrears, declared cancelled under Section 5, Regulation XLIV. 1793.

III. The rules contained in Section 5, Regulation XLIV. 1793, are hereby declared to extend to the cancelling wholly the leases of those under-farmers, a part only of the lands included in whose leases may be sold for the discharge of arrears of public revenue.

A. D. 1796. REGULATION VII.

A REGULATION *for repealing such part of Regulations VIII. and X. 1793, as excludes the Proprietors of Land from the Management of their Estates on Grounds of Contumacy, or Profligacy of Character.*—PASSED *by the Governor General in Council, on the 22d July 1796; corresponding with the 10th Sawun 1203 Bengal era; the 3d Sawun 1203 Fussily; the 10th Sawun 1203 Willaity; the 3d Sawun 1853 Sumbut; and the 15th Mohurrum 1211 Higeree.*

Preamble.

CONSIDERATIONS of humanity, and a regard to the interest of individuals who from natural or other disqualifications might be considered incapable of managing their own estates, induced the Governor General in Council, in framing the rules contained in Regulation VIII. 1793, for a permanent settlement of the territorial revenue of the Company's provinces, to exclude from the general settlement with the proprietors of the soil, certain descriptions of persons who from natural defects or infirmities were deemed incompetent to the management of their lands, and to direct that the same should be managed for the benefit of the proprietors, by persons appointed to the trust by Government under the restrictions prescribed in Regulation X. 1793. From similar motives, and with a view to provide against particular cases of contumacious conduct, this exclusion was in like manner extended to persons whom the Governor General in Council might deem disqualified on account of contumacy, or notorious profligacy of character. But that these grounds of disqualification might not be assumed against any landholder without a fair investigation, and the fullest evidence, it was enacted by clause fourth, Section 5, Regulation X. that if a proprietor of land should be deemed disqualified on the ground of contumacy or notorious profligacy of character, an enquiry into the circumstances of the case should be made in the presence of the party or his *vakeel* by the judge of the *zillah* or provincial court, (as might be directed by the Sudder Dewanny Adawlut,) that the party or his *vakeel* should be allowed to bring any evidence he might have to adduce, and finally that the whole proceedings upon the case should be submitted for the consideration and decision of the Sudder Dewanny Adawlut, which court is to determine whether the stated ground of disqualification be well founded or otherwise. The public judicial enquiry ordered by the aforementioned regulation to establish profligacy of character, was obviously intended for the security and benefit of the parties to be affected thereby. But experience has shewn that it is liable to ill consequences which far overbalance the advantages intended by it, and must, in many instances, by an exposure of private conduct and character in a public court of justice, be extremely offensive to those who are the objects of it, and may in some instances, particularly to Hindoo proprietors of land, prove highly injurious; than which nothing could be more foreign to the intention and wish of Government. For this reason, and further in consideration of the general and indefinite terms in which the grounds of disqualification above mentioned are unavoidably stated; as well as in the expectation that the objects intended by the disqualification of landholders on these grounds, will be sufficiently attained by the due administration of the laws, and the sense of interest, which, now that the revenue of Government is fixed, should impel every landholder to the utmost improvement of his own estate; the Governor General in Council has resolved to alter, and in part rescind, the existing regulations respecting disqualified proprietors of land, to the following effect.

Such parts of Section 20, Regulation VIII. 1793, as relate to the disqualification of proprietors of land on account of contumacy or notorious profligacy, together with the provisions contained in clause 4, Section 5, Regulation X. 1793, consequent thereon, and all parts of the said regulation having reference thereto, rescinded.

II. The exceptions to the general rule for a settlement of the land revenue with the actual proprietors of the soil, contained in Section 20, Regulation VIII. 1793, as far as the same relate to persons whom the Governor General in Council might deem disqualified on account of contumacy or notorious profligacy of character, are hereby revoked and done away; and consequently the provisions made in clause fourth, Section 5, Regulation X. 1793, for the process to be observed in establishing these grounds of disqualification, together with all other parts of the said regulation having reference thereto, or to the management of the lands of persons disqualified on the grounds in question, are to be considered no longer in force, as applicable to such persons or their lands.

No persons to be disqualified under the rules repealed by this regulation after its promulgation, and proceedings instituted under the said rules to be stopped.

III. This regulation is to have immediate effect, so as to prevent any persons being declared disqualified under the rules which have been repealed after the date of its promulgation: and also to stop all proceedings which may have been instituted to establish the stated grounds of disqualification in any instance.

The cases of persons previously disqualified reserved for the consideration of Government.

IV. In cases wherein a proprietor of land may have been declared disqualified under the rules now rescinded, and whose lands shall now be under the charge of the court of wards, the Governor General in Council reserves to himself the power of determining whether the present regulation shall be applied retrospectively to such proprietors, or otherwise, on due consideration of the circumstances of the case, and the arrangements which may have been made for the management of the lands, on the supposition of the proprietors, disqualification having been finally decided. The Board of Revenue are with as little delay as possible, to submit to the Governor General in Council a report of any cases of this nature, with such information as may be necessary to enable him to determine whether the present regulation should be applied thereto, either immediately, or at a future period.

The Board of Revenue required to submit a report of all such cases to Government.

The settlement of lands restored to proprietors under this regulation, to be made according to Regulation VIII. 1793.

V. In all cases wherein a disqualified proprietor of land may, under this regulation, be restored to the management of his lands, the settlement is to be made with him according to the general provisions contained in Regulation VIII. 1793, or any other regulations which have been or may be hereafter enacted.

A. D. 1800. REGULATION I.

A REGULATION *for the Appointment of Guardians to the Persons of minor Orphan Zemindars and others, Proprietors of Shares in joint undivided Estates, not subject to the Jurisdiction of the Court of Wards, when the Parents shall not have left any Guardians to their Children by Will.*—PASSED *by the Governor General in Council, on the* 2*d January* 1800; *corresponding with the* 20*th Poose* 1206 *Bengal era; the* 21*st Poose* 1207 *Fussily; the* 20*th Poose* 1207 *Willaity; the* 21*st Poose* 1856 *Sumbut; and the* 5*th Shabaan* 1214 *Higeree.*

Preamble.

BY Section 3, Regulation X. 1793, it is declared that the superintendence of the court of wards shall not extend to joint proprietors of estates paying revenue immediately to Government, both or all of whom may not be females deemed by the Governor General in Council incompetent to the management of their own estates, or minors, idiots, lunatics, or others rendered incapable of the management by natural defects or infirmities of whatever nature; and by Section 24, Regulation VIII. 1793, it is enacted, that where part of the proprietors of such estates are minors, lunatics, idiots, or others having guardians, such guardians are to act for them in the election of a *serberahkar* or manager; but no provision is made for the nomination of a guardian where no person has been appointed to this trust by the parents of such orphan children, lunatics, or idiots. By Section 3, Regulation V. 1799, it is also declared, that in case of a Hindoo, Mussulmaun, or other person subject to the jurisdiction of the *zillah* or city courts dying intestate, but leaving a son or other heir, who by the laws of the country may be entitled to succeed to the whole estate of the deceased; such heir, or the nearest of kin (if the heir be under age, or incompetent to the management of the estate, and no guardian shall have been appointed) who by the law or usage of the country may be authorized to act for him, is not required to apply to the court of justice previously to taking possession of the estates of the deceased, provided possession can be obtained without violence. But cases have occurred, and may occur hereafter, in which, from the character of the nearest of kin or other circumstances, it may be improper that he should be vested with this authority. With a view, therefore, to provide for all cases of the nature above described which now exist, or shall occur hereafter, the following rules have been enacted, to be considered in force in the provinces of Bengal, Behar, Orissa, and Benares, from the date of their promulgation.

Zillah judges authorized under certain circumstances, to nominate guardians to disqualified landholders not subject to the authority of the court of wards.

I. In all cases of joint undivided estates, when one or more of the proprietors shall die leaving heirs who are under age, lunatics, or idiots, and without nominating by will a guardian or guardians to the heirs, it shall be the duty of the judge within whose jurisdiction such estate may be situated (or the principal part of it, in the event of its being situated in two or more jurisdictions) on the receipt of a report from the collector, or from any other person or persons interested in the welfare of the family of the deceased, stating the grounds on which he or they may consider the next of kin as unfit to be entrusted with the care of the person, or management of the estate of the heir, to investigate the nature of the objections to the nearest of kin, and if satisfied himself that they are well founded, the judge shall nominate

some other person of character and respectability to act as guardian of the heir, reporting the circumstance in every instance to the court of Sudder Dewanny Adawlut.

Rules for the selection of guardians.

II. In the selection of guardians to be appointed under this regulation, the judge is to attend particularly to their capacity, character, and responsibility, but the guardianship is in no instance to be entrusted to the legal heir of the ward or other person interested in outliving him.

Compensation to the guardian for his trouble, when necessary, to be fixed by the judge.

III. It is expected that some friends of the family of the deceased will gratuitously discharge the trust of guardian, but if on any occasion it may become necessary to make a pecuniary compensation to the person appointed to act as guardian, the amount of such compensation is to be fixed by the judge on a due consideration of the circumstances of the case.

Guardians to be furnished with a commission, and to give security.

IV. The guardians appointed under this regulation, are to be furnished with a commission under the official seal and signature of the judge, but previously to the delivery of it, they are to give security for their appearance during the continuance of their trust, and to execute the following obligation:—" I A. B. having voluntarily taken upon myself the guardianship of C. proprietor of a—— *anna* share of the estate of D. do hereby solemnly promise and engage to execute the trust committed to me zealously and faithfully to the best of my judgment, and according to the regulations which have been or may be prescribed for the guidance of guardians by the Governor General in Council; I will derive no advantage myself directly or indirectly from any monies belonging to my ward, which may come into my hand in the execution of my trust, beyond the compensation granted me for my superintendence, nor will I knowingly suffer any other person to derive therefrom any such undue advantage. I also promise and engage to render a true and just account of whatsoever may be received by me on account of my ward above mentioned, when required to do so by any competent authority; and in the event of its being proved that I have been guilty of any embezzlement, or of any breach of trust injurious to his (or her) property, I hereby bind myself, my heirs and successors, to make good treble the amount of the embezzlement or injury so proved against me."

Duties to be performed by the guardians.
To vote in the election of managers.

V. Guardians appointed under this regulation are to have the care of the person, maintenance, and, if a minor, the education of the ward. They are also to vote in the election of a manager for the joint undivided estate as prescribed in Sections 23. and 24, Regulation VIII. 1793; and the manager is to account to them for such portion of the profits arising from the estate, as their wards may be entitled to receive, on a fair distribution thereof amongst all the joint proprietors.

Estates under charge of managers so elected liable to be sold for balance of revenue.

VI. Estates under charge of a manager elected as stated in the foregoing section, shall be held answerable for the payment of the revenue assessed thereon, and nothing contained in this regulation shall be considered as exempting the lands from sale, for the realization of any balances which may at any time become due to Government.

Mode in which redress may be obtained by persons considering themselves aggrieved by any acts performed by the *sillah* judges under this regulation.

VII. If any person shall think himself aggrieved by any act done by any of the *sillah* judges in the exercise of the authority vested in them by this regulation, he is at liberty to state his complaint by petition, either to the judge in person, or to the court of Sudder Dewanny Adawlut; and whenever any such complaint shall be made, the judge is to certify a copy of the petition, and of all his proceedings in the case to which it relates, to that court, who are authorized to confirm or rescind his decision as to them shall appear just and proper, and their judgment in all such cases is hereby declared to be final. All proceedings and papers which may be submitted to the Sudder Dewanny Adawlut under this section, are to be accompanied by true and faithful translations into the English language.

A. D. 1803. REGULATION LII.

A REGULATION *for establishing a Court of Wards in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company.*—PASSED *by the Governor General in Council, on the 9th of June* 1803; *corresponding with the 28th Jeyte* 1210 *Bengal era; the 4th Assaar* 1210 *Fussily; the 28th Jeyte* 1210 *Willaity; the 4th Assaar* 1860 *Sumbut; and the 18th Suffer* 1218 *Higeree.*

Preamble.

WHEREAS it is provided, in the proclamation published by the Honorable the late Lieutenant Governor and the Board of Commissioners, in the provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, under date the 14th of July 1802, relative to the settlement of the land revenue in the said provinces, that the settlement shall be concluded with the *zemindars* or other actual proprietors of the soil, excepting in cases in which they shall be deemed to be disqualified, from the badness of their character, or from other good and sufficient cause: And whereas it is essential to the interests and happiness of minors, and of such females as shall not be deemed competent to the management of their own estates, and of idiots, lunatics, and other proprietors of land paying revenue to Government, who are, or may be, rendered incapable of managing their lands, by natural defects or infirmities of whatever nature, that the lands of persons coming within the above descriptions should be managed, for the benefit of the proprietors, by persons appointed to the trust by Government; and that a court of wards should be instituted, with powers to superintend the conduct, and inspect the accounts, of the managers of the estates of such persons; and with instructions to provide for the education of minors, in a manner suitable to their rank and circumstances in life: the following rules have been accordingly enacted.

The Board of Revenue constituted a court of wards for the superintendence of the persons and estates of disqualified landholders.

II. The Board of Revenue is hereby constituted a court of wards, for the superintendence of the persons and estates of *zemindars*, and other actual proprietors of land, paying revenue to Government, who are, or may be, disqualified for the management of their own lands, in consequence of their coming under any of the descriptions of disqualified landholders, specified in Section 3. of this regulation.

To whom the superintendence of the court of wards extends.

III. With the exception specified in Section 7. of this regulation, the superintendence of the court of wards shall extend to the persons and estates of all proprietors of entire estates, paying revenue immediately to Government, who are, or may be, females not deemed by the Governor General in Council competent to the management of their own estates; minors, idiots, lunatics, or others, rendered incapable of managing their estates by natural defects or infirmities of whatever nature; as well as all proprietors of such estates, who are, or may be, deemed disqualified on account of notoriously bad character. To prevent misconstruction, it is declared, that by the terms "all proprietors of entire estates paying revenue immediately to Government," are meant, every such disqualified person who may be the sole proprietor of an estate, and any two or more persons, being proprietors of the whole of an estate, both or all of whom may be so disqualified.

To whom the superintendence of this court is not meant to extend.

IV. The superintendence of this court shall not extend to proprietors of estates not paying revenue immediately to Government, nor to joint proprietors of estates paying revenue

 immediately

immediately to Government, both or all of whom may not be of the descriptions specified in Section 3. of this regulation.

Settlement of undivided estates possessed by two or more proprietors, all of whom may not come within the description of disqualified landholders, to be made with them jointly, but their lands to be entrusted to a manager.

V. *First.* Where more proprietors than one possess an undivided estate, and the whole of them be not within the description of disqualified landholders, specified in Section 3, the settlement shall be made with them jointly, and they are required to elect a *serberahkar*, or manager, who shall have the exclusive management of their lands during the continuance of his appointment. The determination of the majority of the proprietors, or of the majority of those present, in the event of the absence of any, shall be binding on the remainder in the choice of a manager; and when the votes of the proprietors are equal, the election of the manager shall be determined by the greater interest of the proprietors in the property. If, in any case, the interest also be equal, the manager shall be appointed by the Board of Revenue.

Cases in which the guardians of proprietors shall vote for them in the choice of a manager.

Second. In instances where part of the proprietors described in the foregoing clause may be minors, lunatics, idiots, or others, having guardians, such guardians shall vote for them.

Collector to nominate managers for undivided estates, in certain cases, subject to the confirmation of the Board of Revenue. Authority vested in the manager so appointed.

Expense to be defrayed by the proprietors, who are also responsible for the public revenue.

Third. If the joint proprietors of undivided estates, the whole of whom may not be of the descriptions of disqualified landholders mentioned in Section 3, shall neglect to elect a *serberahkar*, on the requisition of the collector of the revenue of the *zillah* in which such estates may be situated, the latter is authorized to nominate a manager, for the approbation of the Board of Revenue, which manager, when confirmed by that Board, shall have the exclusive management, as long as it may be deemed advisable to continue him in that trust. The expense attendant on the appointment of the manager shall nevertheless be defrayed by the proprietors, who shall also be responsible for the discharge of the public revenue.

The determination of the majority of the proprietors present, binding on the remainder; dissatisfied sharers may obtain a division of their lands at their own expense

Fourth. The determination of the majority of the proprietors present, under the restrictions specified in clause first of this section, shall also be binding on the remainder, in agreeing or disagreeing to the *jumma* proposed for undivided estates: the sharers, however, if dissatisfied, may obtain a division of their lands, and a proportionate allotment of the revenue assessed thereon, but at their own expense.

Rules contained in this regulation for the management of the persons and estates of disqualified landholders not applicable to the persons and estates described in this section.

Fifth. The rules contained in the present regulation, for the management of the persons and estates of disqualified landholders, shall not be held applicable to proprietors, managers, and guardians, of the descriptions specified in the foregoing clauses of this section.

Lands of disqualified landholders described in Section 3, (with the exception in Section 7,) not liable to be sold for arrears of revenue, while under the charge of the court of wards.

VI. The lands of disqualified landholders, of the descriptions specified in Section 3, (with the exception specified in Section 7) shall not be liable to be sold for arrears of public revenue, on account of the period during which such lands may be under the charge of the court of wards In like manner, the persons of disqualified landholders shall be exempted from arrest and confinement for arrears of revenue, incurred whilst their respective estates were under the charge of managers, in conformity to the rules contained in this regulation. The collectors are also prohibited from ordering any disqualified female proprietor of land to attend them in person, under any pretext whatever.

The persons of disqualified landholders also exempted from arrest and confinement for arrears of revenue, while their estates are under the charge of the court of wards.

Collectors not to require the personal attendance of any female disqualified landholder, under any pretext whatever.

Ordinary jurisdiction of the court of wards to extend to such lands only as devolve to disqualified proprietors by inheritance, on the demise of the party from whom they inherit.

VII. The ordinary jurisdiction of the court of wards is declared to extend to such estates only as devolve to disqualified landholders, in the regular course of inheritance, on the demise of the party from whom they inherit the same. All landed estates, whether subject to, or exempt from, the payment of revenue, which have or may become the property of any disqualified landholder, by purchase, gift, or in virtue of any other right, excepting that of inheritance as aforesaid, are declared exempt from the jurisdiction and authority of the court of wards; and, if subject to the payment of public revenue, shall be liable to sale for arrears thereof and all other demands on the part of Government, in the same manner as if the proprietor or proprietors were not under any disqualification. Provided, however, that it shall be competent to the Governor General in Council to commit to the charge of the court of wards, any estate paying revenue to Government, being the sole property of any disqualified person, or of any two or more persons, both or all of whom may be disqualified, although the same shall not have descended to such person or persons in the regular course of inheritance as aforesaid, and also any *lakheraj* lands belonging to such proprietor or proprietors, whenever the same shall appear to him for the interests of Government and the proprietor or proprietors; and such estate and lands so committed to the charge of the court

court of wards shall be exempt from sale for arrears of revenue accruing whilst they shall be under the charge of the court, and shall be considered. in all respects, as far as regards the management of them by the court, the same as if they had devolved to the proprietor or proprietors in the regular course of inheritance as aforesaid, and the proprietor or proprietors shall, in all respects, be treated by the court accordingly.

The Governor General in Council competent to commit to the charge of the court the lands of disqualified proprietors, in certain cases, although the lands shall not have descended to them by inheritance, as above stated, under the powers herein reserved to him.

VIII. The collectors of the revenue, shall ascertain and report to the Board of Revenue, both now and hereafter, what proprietors in their respective *zillahs* may come within the descriptions of disqualified landholders specified in Section 3; and the following rules are prescribed for ascertaining the existence of the stated ground of disqualification in the first instance, and also for enabling proprietors of certain descriptions who may have been, or may be, declared disqualified, to recover the management of their estates, when the ground of their disqualification may be removed.

Collector to ascertain and report, what landholders are disqualified.

IX. *First.* If a proprietor of land shall be reported disqualified, solely from being a female, the Board of Revenue, in their capacity of a court of wards, shall immediately proceed to take the estate under their care, reporting the circumstance to the Governor General in Council, who reserves to himself the power of declaring any female proprietor, whom he may deem competent to the management of her own estate, exempt from the operation of this regulation.

Rules for ascertaining the ground of disqualification, and for enabling certain disqualified proprietors to recover their estates, when the ground of their disqualification may be removed.

Females.

Second. If a collector shall report a proprietor of land to be disqualified, on the ground of minority, the Board of Revenue, in their capacity of a court of wards, provided they shall see no reason to doubt the nonage of the proprietor, shall take the estate under their care, and report the circumstance to the Governor General in Council. If a collector shall report any proprietor to be a minor, and the proprietor, or any person on his behalf, shall deny that he is under age, such proprietor or person shall be at liberty to represent the circumstances to the court of *adawlut* of the *zillah* wherein the estate may be situated, the judge of which shall forward the representation to the Sudder Dewanny Adawlut, which court shall issue a precept, under the seal of the court, and attested by the register, to the judge of the *zillah*, or to the provincial court of appeal, to call the proprietor before the court, and ascertain his age, by the evidence on oath of not less than three credible persons well acquainted with him, and also by such other inquiries as may appear to the court calculated to ascertain the truth; and certify its proceedings, including any representations or evidence which the proprietor, or any person on his behalf, may have to adduce, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall determine whether such proprietor be a minor or not. The decision of the Sudder Dewanny Adawlut shall be final, and the court shall certify a copy of its decision to the Governor General in Council, who will order the estate to be put under the charge of the court of wards, or not, according as the proprietor may be adjudged by the Sudder Dewanny Adawlut to be a minor, or otherwise.

Minors.

Third. If a proprietor of land shall be deemed disqualified, on the ground of lunacy, idiotism, or other disqualifying natural defect or infirmity, the Board of Revenue shall order the collector to represent the circumstances, through the *vakeel* of Government, to the court of *adawlut* of the *zillah*, the judge of which shall transmit a copy of the representation to the Sudder Dewanny Adawlut. This court shall issue a precept to the court of appeal of the division, or to the judge of the *zillah* within the jurisdiction of which the proprietor may reside, to bring him before the court, to ascertain his actual state by ocular proof; and the court shall further take the declaration upon oath, of no less than three credible persons acquainted with the party, setting forth their opinion of his condition, with the grounds of it. The court shall transmit all its proceedings, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall determine finally whether the stated ground of disqualification be well founded, or not, and certify a copy of its decision to the Governor General in Council, who will order the court of wards to take the estate of the proprietor under their care, or not, according as the proprietor may be adjudged by the Sudder Dewanny Adawlut to be disqualified, or otherwise.

Lunatics, or others disqualified by natural defects or infirmities.

Fourth. If a proprietor of land shall be deemed disqualified, on the ground of notoriously bad character, the Board of Revenue shall instruct the collector to submit a statement of the circumstances, through the *vakeel* of Government, to the judge of the *adawlut* of the *zillah*,

Notoriously bad character.

zillah, who shall forward it to the Sudder Dewanny Adawlut. This court shall issue a precept to the judge of the *zillah*, or to the provincial court of appeal, to inquire into the circumstances of the case, in the presence of the party, or his *vakeel*, who are respectively to be allowed to produce any evidence which they may have to adduce. The court shall report the result of its proceedings, with its opinion on the case, to the Sudder Dewanny Adawlut, which court shall finally determine whether the stated ground of disqualification be well founded, or not, and report its decision to the Governor General in Council, who will order the estate to be committed to the charge of the court of wards, or not, according as the proprietor may be adjudged, by the Sudder Dewanny Adawlut, to be disqualified or otherwise.

Measures to be taken occasionally to ascertain continuance of disqualification.

Fifth. Persons not born in a state of idiotism, but who may have been declared by the Sudder Dewanny Adawlut disqualified as lunatics, shall be produced annually before the judge of the *adawlut*, in the jurisdiction of which they may reside, or oftener if he shall think fit, in order to ascertain whether they be restored to sanity or otherwise; and if, in any instance, the ground of disqualification shall appear to the judge to be completely removed, he shall immediately report the same, with a full relation of the circumstances of the case, to the Sudder Dewanny Adawlut, which court shall finally determine whether the ground of disqualification be removed, or not. The court shall communicate its decision to the Governor General in Council, who will order the court of wards to deliver over the charge of the proprietor, or not, according as the ground of his disqualification may be adjudged by the court removed, or otherwise.

Disqualified proprietors specified in clauses second, third, and fourth, who may deem the ground of their disqualification removed, how to proceed to recover the management of their estates.

Sixth. Any person who may have been adjudged disqualified, on any of the grounds specified in clauses second, third, or fourth, and who may deem the ground of his disqualification removed, shall be at liberty to represent the circumstances to the judge of the *adawlut* of the *zillah*, who shall forward the representation to the Sudder Dewanny Adawlut. This court shall issue a precept to the judge of the *zillah* court, or to the provincial court of appeal, to inquire into the case, and to receive such evidence as the disqualified proprietor may have to offer in support of his representation. The court shall report the result of its inquiry, with its opinion thereon, to the Sudder Dewanny Adawlut, which court shall determine finally, whether the ground of disqualification be or be not removed, and report its decision to the Governor General in Council, who will order the court of wards to restore the proprietor to the management of his lands, or not, according as the ground of disqualification may be adjudged by the Sudder Dewanny Adawlut to be removed, or otherwise.

Trusts of manager and guardian to be considered altogether distinct, though they may in some instances be vested in the same person.

X. The trusts of manager for disqualified landholders, and guardian to them, shall be considered altogether distinct; but, as hereafter specified, they may, in some instances, be vested in the same person; and the rules contained in the following sections, relative to managers and guardians respectively, are founded on this distinction.

What is to be intrusted to the manager and guardian respectively, when different persons.

XI. Where the trusts of manager and guardian are vested in different persons, the former shall have the care of the estates real and personal; the latter, the care of the person, maintenance, and, if a minor, the education of the ward.

Rules to be observed in the selection of managers.

XII. The manager, who shall be denominated *serberahkar*, shall be chosen by the collector, subject to the approbation of the court of wards; and his commission shall be signed by the collector, and authenticated by his official seal. In recommending persons for this trust, capacity for the business, goodness of character, and sufficient responsiblity, are to be particularly attended to. The managers of the estates of disqualified landholders shall be chosen, without any regard to their connection with the proprietors or to the will of the disqualified proprietors themselves in the election of such managers, who are to be considered, in every respect, the officers of Government, acting under the collectors; and the latter will be held responsible for the nomination of proper persons, both as to character and capacity for the trust. The collectors will take into immediate consideration the conduct of the present *serberahkars* of the estates of disqualified landholders, during the period they have acted as managers respectively; and if, from a deficiency in the collections, or misappropriation of their receipts or other cause, they shall see reason to be dissatisfied with the conduct of any manager, they will report the same to the court of wards, and propose the removal of such manager, with their recommendation of a person better qualified to succeed him.

XIII. The manager, previous to the receipt of his commission, shall give security for his appearance during the continuance of it, and shall execute the following obligation.

Security to be given, and obligation to be executed by managers.

"I, A. B. having voluntarily taken on myself the management of the estate of C—— disqualified proprietor of D——, do hereby solemnly promise and engage to manage the said estate diligently, and faithfully, for the said proprietor; to use every means in my power to improve the same for his or her benefit; and to act, in every respect, to the best of my judgment, for his or her interest, in like manner as if the estate were my own, and I were acting for myself. I also promise and engage to render a true and just account of whatsoever may be received by me from, or on account of, the estate committed to my management; and in the event of it being proved, that I have been guilty of any embezzlement, or of any abuse of trust, injurious to the property of the above mentioned proprietor, I do hereby bind myself, my heirs, and successors, to make good treble the amount of the embezzlement or injury so proved against me. I further promise and engage to adhere strictly to such regulations as may be passed for the guidance of managers by the Governor General in Council, and to such orders as I may receive from the court of wards; and to derive no personal advantage whatever, directly or indirectly, from the trust committed to me, beyond the allowance by them granted to me."

XIV. An allowance to the manager, proportionate to the extent of his trust, and adequate to a full compensation for his trouble, shall be proposed by the collectors, and fixed by the court of wards; and if it be proved to the satisfaction of the court of wards, that any manager shall have appropiated to his own use, directly, or indirectly, any sum of money or other property, above his fixed allowance, he is declared liable for such embezzlement, to the fine specified in his obligation, besides dismission from his trust; and the fine shall be appropriated to the benefit of the estate under his charge.

Allowance to be fixed for managers, and penalty for any embezzlement proved against them.

XV. An establishment of necessary officers, to act under the manager, shall also be proposed by the collectors, and fixed by the court of wards. The persons to be employed on this establishment shall be nominated by the manager himself, but approved by the collector, who may object to such as may appear to him disqualified by character or otherwise, and require the manager to appoint others. These orders shall be considered applicable to the manager's *sudder* establishment, and also to his *mofussil* establishment, in estates of considerable extent, where *mofussil* officers may be necessary. Any officer, *sudder* or *mofussil*, who may be proved, to the satisfaction of the court of wards, to have appropriated to his own use, directly or indirectly, any sum of money or other property beyond his fixed allowance, shall be deemed guilty of embezzlement, and liable to the same fine as the manager, in similar cases, besides dismission from his office.

Establishment of officers to act under the manager to be also fixed.

By whom to be nominated and appointed.

Penalty for embezzlement proved against such officers.

XVI. *First.* The assessment of the public revenue on lands, the property of disqualified proprietors, shall be determined in the same manner as the assessment of other lands subject to the payment of revenue to Government, under the rules prescribed in Regulations XXV. and XXVII. 1803; and the following orders have been passed, for the guidance of the managers and collectors, regarding the payment of this assessment, as well as respecting the general appropriation of the receipts of the managers from the lands under their charge.

Rules for the guidance of the collectors and managers regarding the payment of the public assessment, and general appropriation of the managers' receipts.

Second. An allowance of ten per cent. on the public revenue assessed on the lands of disqualified proprietors, or of ten per cent. on the actual revenue paid to Government, in the event of the whole of the assessment not being realized, shall be fixed for the support of the proprietors, and of such persons of their families as may be entitled to receive a provision from them; and the appointed manager of such lands shall pay this allowance monthly, in proportion to his actual monthly payments of revenue to the collector, and no further. Instead of paying the whole of his receipts to the collector, he shall pay the monthly *kists* of Government's revenue only to the collector, or such part thereof as he may be able to discharge from his collections, after defraying the charges of his approved establishment and the allowance of the proprietors; but he shall deliver a monthly account current of his receipts and disbursements to the collector, who shall audit the disbursements therein specified, and see that the receipts, after defraying the necessary charges, and providing the authorized allowance of the proprietor, have been fairly appropriated to the payment of the revenue

Provisions for the support of the proprietors and their families.

How to be paid.

What payments to be made to the collector.

Monthly account current to be delivered to and audited by the collector.

Collector to see the manager's neat receipts fairly appropriated to the payment of the public revenue.

Deficiencies in revenue of any year how to be made good; and surplus receipts of any year how to be appropriated.

due to Government. As the lands of disqualified proprietors are not held answerable for the payment of the revenue assessed thereon, in the event of the neat collections of any year proving inadequate to the payment of the fixed assessment, in addition to the allowance of the proprietor, and of there being a surplus collection in any future year, the collector shall take care, that such surplus is appropriated to the discharge of the arrear due to Government, and the proportion of the proprietor's allowance, which must also, according to the rule laid down, be at the same time in arrear; or, if no such balance be outstanding, he shall see the surplus expended by the manager for the improvement of the lands, or otherwise for the benefit of the estate under his charge.

Discretionary power vested in collectors, to reduce or increase, in certain cases, the general allowance fixed for the support of proprietors and their families.

XVII. By the foregoing rules, ten per cent. on the revenue assessed, or realized, is fixed as the general allowance for the support of disqualified proprietors, and of such persons of their families as may be entitled to receive a provision from them: but as, in some instances, this allowance may be more than adequate to the expense of suitably maintaining and educating minors, or maintaining other disqualified proprietors, as well as of making a provision for their relations entitled thereto; or, on the other hand, may not be sufficient for these purposes, in some instances where there may be no other funds arising from *lakheraj* lands, or other resources independent of the *malguzaree* lands, which might be appropriated thereto; the collectors are vested with a discretionary power to reduce the ten per cent. allowance, in the former case, and to increase it, in the latter, as on a consideration of the rank and circumstances of the parties, and the amount of their allowances and other income, they may think proper. They shall, however, report any instances of the exercise of this power in their monthly communications to the court of wards, and, previous to authorizing any increase of the fixed allowance, shall ascertain with accuracy, that there are *lakheraj* lands, or other resources independent of the *malguzaree* lands, fully adequate to make good the same, without which, no excess shall be admitted, unless the Governor General in Council shall think proper to grant a dispensation from the general rule, in any particular case which may appear to require it. In the event of any reduction of the allowance fixed for the support of disqualified proprietors, the difference shall be applied by the manager to the benefit of the estate under his charge, to which purpose he shall also apply the income arising from resources independent of the *malguzaree* lands, which the collector, under the discretion above vested in him, may judge unnecessary for the education or maintenance of the proprietors, and the necessary provision of their relations entitled thereto.

Restrictions on the exercise of this power.

Manager to appropriate the savings arising from such reduction of allowance to the benefit of the estate; as well as any surplus income arising from resources independent of the *malguzaree* lands not otherwise appropriated by the collector.

Payments to be made by the manager to the guardian when distinct.

XVIII. Where a distinct guardian may be appointed, as hereafter specified, the manager shall pay to him the amount of the allowance fixed for the maintenance or education of the proprietors, and of the provision for persons of their families entitled thereto, as well as the amount of any resources independent of the produce of the *malguzaree* lands, which the collectors, under the discretion vested in them by the foregoing article, may think it proper to allot for these purposes.

Specification of property to be entrusted to the manager and guardian respectively.

XIX. Agreeably to the distinction laid down in Section 11, the manager shall have the entire care of the estate, real and personal. He will therefore have the exclusive charge of all lands, *malguzaree* or *lakheraj*, as well as of all houses, tenements, goods, money, and moveables of whatever nature, belonging to the proprietor whose estate may be committed to his charge, excepting only the house wherein such proprietor may reside, the moveables wanted for his or her use, and the money allowed for the support of the proprietor, and of his or her family entitled to a provision, which shall be left to the care of the guardian, where distinct guardians may be appointed. Both managers and guardians, on their receiving charge of any property, shall sign an exact inventory of the same, which shall be deposited in the treasury of the collectorship.

Inventory to be signed by both.

Manager to discharge his trust diligently and faithfully, and act in every respect for the proprietor's interest.

Restrictions on his grant and disposal of the permanent property committed to him.

XX. The manager, agreeably to the terms of his obligation, shall manage the estate committed to him, diligently and faithfully, for the benefit of the proprietor; and, in every respect, shall act to the best of his judgment for the proprietor's interest, in like manner as if the estate were his own. In instances, however, where he may act for a proprietor under age, not otherwise disqualified, he shall not grant any lease extending beyond the minority of the proprietor, or contrary to Regulation XLVII. 1803, or dispose of any part of the permanent property committed to his custody, without the sanction of the court of wards.

XXI. In addition to the monthly account current required in clause second, Section 16, the manager, at the expiration of every year, shall deliver to the collector an annual account current of his receipts and disbursements upon oath, with vouchers for the latter, (unless the court of wards shall be satisfied that it will be for the benefit of their general trust to admit the manager to deliver in such accounts, under a solemn declaration of their being true and faithful accounts, in which case they are empowered to receive the accounts under such declaration, instead of an oath,) and the collector shall audit the disbursements, and take care that the whole of the surplus receipts be duly appropriated, in the manner specified in clause second, Section 16.

Manager to deliver an annual account current to the collector, with vouchers upon oath.

Exception to the rule.

Collector to audit disbursements, and see receipts duly appropriated.

XXII. If the collector shall think it unnecessary, or unadvisable, to appropriate such surplus receipts to the improvement of the lands already under the manager's charge, he shall cause the same to be applied by the manager to the purchase of other landed property, or to interest loans on mortgages, or to the purchase of Government paper securities, as circumstances may render preferable; in which cases, he shall transmit the title deeds and mortgage deeds of the land purchases, or mortgages, to the court of wards, to be deposited in the general treasury; but as interest will occasionally become payable on the Government paper securities, he shall deposit them in the public treasury under his charge, giving in all cases a receipt to the manager, as well for the title and mortgage deeds, as for the paper securities. The court of wards shall also obtain the sub-treasurer's receipt for the two former, when deposited in the general treasury, and shall transmit an attested copy thereof to the collector, to be delivered by him to the manager. The manager shall also deliver any existing title or mortgage deeds, or Government securities, belonging to the estate under his charge, to the collector, who shall, in like manner, return a receipt for the same, and transmit them to the court of wards, or deposit them in his public treasury as above directed. Any interest becoming payable on Government securities shall be paid to the manager, to be appropriated by him, in common with other resources, independent of the produce of the *malguzaree* lands, as before mentioned.

Surplus receipts, when not required for the improvement of the lands, how to be appropriated.

Title deeds, mortgage deeds, and Government-paper securities, now or hereafter belonging to the estate, how to be disposed of.

Interest becoming payable on Government's paper, to be received and appropriated by the manager.

XXIII. Any just debts outstanding against, or hereafter adjudged against, the estates of disqualified landholders, must necessarily be satisfied, (if required so to be by the creditors,) as far as may be consistent with the rights of Government, to whom the produce of the *malguzaree* lands is mortgaged in the first instance, for the payment of the public revenue assessed thereon. The circumstances of all such debts, however, shall be immediately reported to the collector, and by him, without delay, to the court of wards, with his sentiments on the best mode of satisfying the same, for their instructions, previous to any payment being made by the manager in discharge of them. In the event of any debts being compounded for a less sum than the full amount, the estate shall be debited by the manager for the actual payment only.

Any just debts due from the estates of disqualified landholders how to be satisfied.

In cases of debts being compounded, the estate to be debited for the actual payment only.

XXIV. Agreeably to Section 11, it will be the province of guardians appointed for disqualified landholders, to take care of the person, maintenance, and, if a minor, the education of the wards.

Province of guardians.

XXV. The rules contained in Section 12, for the election of managers, shall be applied also to the choice of guardians, with these differences, that the guardianship shall, in no instance, be entrusted to the legal heir, or other person interested in outliving the ward, and that female minors shall have guardians of their own sex. Further, under these restrictions, landholders, whose heirs are disqualified, may appoint guardians to such heirs by will in writing; and such guardians, (provided they be duly qualified,) if willing to accept the trust, and execute the obligation hereafter specified, shall be preferred. Such testamentary appointments, however, shall in all instances be reported, with the sentiments of the collector, for the confirmation of the court of wards, and shall not be deemed valid till confirmed by them.

Rules to be observed in the choice of guardians.

XXVI. Landholders disqualified, on account of minority, idiotism, lunacy, or other natural defect or infirmity, rendering them incapable of attending to the care of their own persons and maintenance, will alone require guardians. Female, as well as male proprietors, not so disqualified, may themselves receive and disburse the allowance fixed for their maintenance.

What landholders will require guadians.

Compensation to guardians, when necessary; how to be provided.

XXVII. For persons of the descriptions above mentioned, it is expected that some friend of the party will gratuitously discharge the trust of guardian, appropriating the fixed allowance to the maintenance, and, if a minor, to the education also, of the ward. Should it, however, in any instance, be found necessary to make a pecuniary compensation to a person to act as guardian, such compensation, after being approved by the court of wards, shall be provided from the allowance fixed for the maintenance of the ward.

Security to be given, and obligation to be executed by guardians.

XXVIII. The guardian, previous to the receipt of his commission, shall give security for his appearance during the continuance of it, and shall execute the following obligation.

"I, A. B. having voluntarily taken on myself the guardianship of C——, disqualified proprietor of D——, do hereby solemnly promise and engage to execute the trust committed to me, zealously and faithfully, to the best of my judgment, and according to the regulations which have been, or may be, prescribed for the guidance of guardians, by the Governor General in Council. I will conscientiously appropriate the allowance fixed for the maintenance and (if the ward be a minor) the education of my ward, to his (or her) benefit, and will derive no advantage therefrom myself, directly or indirectly, beyond the compensation granted me for my superintendence. I also promise and engage to render a true and just account of whatsoever may be received by me, on account of my ward above mentioned; and in the event of it being proved that I have been guilty of any embezzlement, or of any breach of trust, injurious to his (or her) property, I hereby bind myself, my heirs and successors, to make good treble the amount of the embezzlement or injury so proved against me."

Establishment of servants to act under guardians, by whom to be proposed and fixed.

Rules and restrictions in Section 15, applicable to such establishments.

Expenses to be defrayed from the proprietor's allowance.

XXIX. An establishment of necessary servants, to act under the guardian, shall be proposed by the guardian to the collector, and fixed by the court of wards; and the several rules and restrictions in Section 15, regarding the establishments of managers, shall be considered equally applicable to the establishments of guardians. The expense of the latter shall be defrayed from the allowance fixed for the support of the proprietors.

Monthly and annual accounts to be delivered by the guardian to the collector.

Collector to audit the disbursements, see that the receipts have been duly appropriated, and cause any surplus not required for the expenses of the ensuing year to be repaid to the manager.

Exception to the rule.

XXX. The guardian shall deliver a monthly account current of his receipts and disbursements to the collector, who shall audit the disbursements therein specified, and see that the receipts have been fairly and duly appropriated. The guardian shall also deliver an annual account current upon oath, (unless the court of wards shall be satisfied that it will be for the benefit of their general trust to admit the guardian to deliver in such accounts under a solemn declaration of their being true and faithful accounts, in which case, they are empowered to receive the accounts under such declaration, instead of an oath,) with vouchers, to be in like manner audited by the collector; and in the event of any money remaining in his hands, which the collector shall think unnecessary for the guardian's expenses in the ensuing year, he shall cause the same to be repaid to the manager, to be applied by him to the benefit of the estate under his charge.

Superintendence of the female relations of male minors limited to the end of the fifth year.

XXXI. In cases of minority, where the minor may be a male, the superintendence of his female relations shall not be allowed after the expiration of the fifth year; and on his attaining the age of tuition, it must be the first care of the guardian to procure proper teachers to give him an education suitable to his situation in life.

Guardians to procure proper teachers for them on their attaining the age of tuition.

Minority limited to the end of the eighteenth year.

XXXII. Minority, with respect to both Hindoos and Mahomedans, is limited to the expiration of the eighteenth year.

Guardians of female minors also to take care that their wards receive a suitable education.

XXXIII. The guardians of female minors, who, agreeable to Section 25, are to be of the same sex, shall also take care that their wards, when arrived at the age of tuition, receive an education suitable to their condition.

Cases in which the trusts of guardian and manager, may be united in persons to whom the inheritance cannot descend.

Rule to be observed in such cases.

XXXIV. The trusts of guardian and manager may be united in persons to whom the inheritance cannot possibly descend, if circumstances should render the same eligible; but, in this case, the trustee shall be considered as acting in two distinct characters, and shall execute the obligations of both manager and guardian, and deliver the accounts required from each distinctly.

Manager and guardian to sign and seal all papers

XXXV. Both manager and guardian shall sign and seal all papers with their own names and seals, adding to the former their designation of manager or guardian. They shall, on no account, sign or seal the name of their ward, or of his (or her) deceased parents, but shall deliver all family seals belonging to the ward to the collector, to be deposited in the treasury of the collectorship.

XXXVI *First.* Minors, and other disqualified landholders having guardians, as described in Section 26, shall not be sued, but under the protection and joint name of their guardians.

Second. They may, however, during the term of their disqualification, sue the collectors, their guardians, or managers before the court of wards, for fraud, by any person willing to undertake their cause, provided such person shall previously give security for the payment of all costs and damages, in case of being nonsuited; in return for which, the person so suing, shall receive any fine and costs that may be adjudged against the collector, guardian, or manager, in the cause undertaken by him. The court of wards may order the collector to inquire into, and report upon, any such charges against guardians, or managers; but the collector shall not pass judgment, which shall be given by the court of wards. If the court of wards, or the collector, shall have occasion to require the attendance of any persons in the course of such inquiries, they shall make application to the judge of the proper court of *adawlut* to summon them to attend and the court of wards and collectors are empowered to administer oaths to such persons, if necessary, under the rules and restrictions prescribed to the *zillah* courts for the administration of oaths. The court of wards shall transmit copies of any judgments which may be given by them, under this clause, against a collector, guardian, or manager, to the court of *adawlut* of the *zillah*; and they shall be considered as judgments of the court, and be enforced accordingly. An appeal, however, shall lie from such judgments immediately to the Sudder Dewanny Adawlut, provided the petition of appeal be preferred to the *zillah* court, or to the Sudder Dewanny Adawlut, or to the court of wards, within three months after the date of the decision; and the Sudder Dewanny Adawlut is empowered to admit an appeal after that period, provided the petition of appeal be presented to that court, and the appellant shall shew good cause to its satisfaction, for not having preferred the appeal within the prescribed time.

with their own names and seals.

Not to sign or seal the name of their ward, or his deceased parents, but to deliver all family seals to the collector, to be deposited in the treasury.

Minors, and others having guardians, not to be sued, but under the protection and joint name of their guardians.

They may however sue the collector, their guardians, or managers, by any person willing to undertake their cause, under the provision herein specified.

XXXVII. No adoption by disqualified landholders shall be deemed valid, without the previous consent of the court of wards, on application made to them through the collector.

No adoption by disqualified landholders valid without previous consent of the court of wards.

XXXVIII. When the collectors report to the Board of Revenue the disqualification of any landholder, they shall, at the same time, state the condition of the party, the particulars of his or her estate, real and personal, as far as can be ascertained, and the person who may appear to them most eligible for manager and guardian, with the grounds of such opinion. In cases of testamentary appointments of guardians, they shall also notice the same, adding whether there be any and what objections to the confirmation of such appointments.

Information to accompany the collector's reports of disqualified landholders.

XXXIX. The collectors shall further make such monthly or annual reports to the court of wards as may be required by them; and they, as well as managers and guardians, shall observe all instructions transmitted to them by the court of wards, not contrary to this regulation, or such other regulations as may be hereafter enacted by the Governor General in Council.

Collectors to make such further reports as may be required by the court of wards, and they, as well as managers and guardians, to observe all instructions transmitted by that court, not contrary to these or future regulations of the Governor General in Council.

XL. If a proprietor shall have been declared disqualified, and shall have been afterwards restored, or if the estate of any disqualified proprietor shall legally devolve to, or come into the possession of, any person not disqualified for the management of it, such proprietor, or his or her heir or successor, is declared entitled to sue the collector, the guardian, (if such disqualified proprietor shall have had a guardian,) or the manager, in the proper *zillah* court, for any acts done by them respectively, whilst the estate may have been under the charge of the court of wards, in opposition to this or any other regulation which may be hereafter enacted regarding disqualified proprietors and their estates, or to any order issued by the court of wards, or for any breach of their respective trusts. The rules regarding the suits specified in Section 36, Regulation XXVII. 1803, which the collectors are required to defend, at their own risk and expense, shall be considered applicable to suits that may be instituted against collectors under this section.

Collectors, managers, and guardians liable to be sued for any act done in opposition to this regulation, or any breach of their respective trusts, after the estate shall be removed from under the charge of the court of wards.

XLI. When the lands of disqualified landholders, paying revenue to Government, shall come under the immediate management of the officers of Government, in pursuance of the present regulation, so that the rents are collected by such officers from the *ryots*, dependant *talookdars*, under-farmers, or other descriptions of under-tenants, the collector shall proceed against defaulting under-renters of whatever denomination, from whom arrears of rent may be due, and their sureties, conformably to the rules prescribed by Regulation XXVII. 1803, for the recovery of arrears of rent due to proprietors and farmers of land paying revenue to Government, which rules shall be considered equally applicable to the managers of the estates of disqualified landholders.

When the lands of disqualified landholders, shall come under the management of the officers of Government, the collectors empowered to proceed against defaulting under-renters and their sureties, in the same manner as they are authorized to proceed against under-renters, in certain cases, by Regulation XXVII. 1803.

A. D. 1805. REGULATION VIII.

SECTION XXIX*

XXIX. *First.* Regulations XLVI. XLVII. and LII. 1803, are hereby extended to the *zillahs* specified in Section 3; with the following provisions, in addition to the regulation last mentioned, to be in force in the ceded and conquered provinces.

Regulations XLVI. XLVII. and LII. 1803, extended to the *zillahs* specified in Section 3; with further provisions, to be in force in the ceded and conquered provinces.

Second. In cases in which it shall appear to the court of wards, that the produce of the estate of a disqualified proprietor is insufficient to provide for the expense of a separate establishment for the management of it, in conformity to Regulation LII. 1803, the court are empowered to take such measures as, from the circumstances of the case, may appear to them to be best calculated for providing for the security of the public revenue, and the maintenance of the proprietors of the lands.

Court of wards how to act, when the produce of the state of a disqualified landholder, shall be insufficient to provide for a separate establishment for the management of it.

Third. The court of wards are empowered to invest female proprietors of land with the management of their own estates, in cases in which the court may be fully satisfied, that they are competent to the charge, from their capacity and habits of business. The court are immediately to report to the Governor General in Council every instance in which they may exercise the powers vested in them by this section, with the grounds on which they may deem the proprietors qualified for the management of their lands.

Court empowered to invest female proprietors with the management of their lands, when deemed qualified for the charge.

Fourth. Female proprietors, who may be exempted from the operation of the regulations regarding disqualified landholders, in virtue of the rule contained in the preceding section, are to execute the same engagements as other proprietors who are held qualified for the management of their lands.

Female proprietors invested with the management of their own estates, to execute the same engagements as other proprietors not disqualified.

Fifth. Where portions of the same estate, belonging to a disqualified landholder, may be situated in different *zillahs*, the court of wards are empowered to authorize the monthly and annual accounts of the whole estate, required to be furnished by the manager, to be rendered to the collector of the *zillah* in which the principal portion of the estate may be situated, instead of delivering separate accounts for each portion to the collector of the *zillah* in which it may be included.

Manager's accounts of estates, situated in different *zillahs*, to be rendered to one collector.

Sixth. In cases in which, from the contiguity of a number of small estates belonging to disqualified proprietors, two or more of them can be conveniently superintended by one manager, the courts are empowered to intrust as many of the estates to the management of the same person, as may appear to them advisable.

Cases in which the court of wards are empowered to commit several estates to the charge of one manager.

Seventh. In cases in which a guardian may be a party jointly with his ward, under clause first, Section 36, Regulation LII. 1803, in any civil suit, the securities required by the regulations to be taken, from parties in suits, shall not be demanded from the guardians.

When a guardian may be a party jointly with his ward in any civil suit, security not to be demanded from him.

Eighth. In all cases of joint undivided estates, when one or more of the proprietors shall die, leaving heirs who are under age, lunatics, or idiots, and without nominating, by will, a guardian or guardians to the heirs, it shall be the duty of the judge, within whose jurisdiction such estate may be situated, (or the principal part of it, in the event of its being situated in two or more jurisdictions,) on the receipt of a report from the collector, or from any other person or persons interested in the welfare of the family of the deceased, stating the

Zillah judges authorized, under certain circumstances, to nominate guardians to disqualified landholders not subject to the authority of the court of wards.

* This regulation generally relates to the Judicial Department, and is inserted in vol. III. accordingly.

the grounds on which he or they may consider the next of kin as unfit to be intrusted with the care of the person, or management of the estate of the heir, to investigate the nature of the objections to the nearest of kin; and if satisfied himself that they are well founded, the judge shall nominate some other person of character and respectability to act as guardian to the heir; reporting the circumstance, in every instance, to the court of Sudder Dewanny Adawlut.

Rules for the selection of guardians.

Ninth. In the selection of guardians to be appointed under this regulation, the judge shall attend particularly to their capacity ,character, and responsibility; but the guardianship shall, in no instance, be intrusted to the legal heir of the ward, or other persons interested in outliving him.

Compensation to the guardian for his trouble, when necessary, to be fixed by the judge.

Tenth. It is expected that some friends of the family of the deceased will gratuitously discharge the trust of guardian; but if, on any occasion, it may become necessary to make a pecuniary compensation to the person appointed to act as guardian, the amount of such compensation shall be fixed by the judge, on a due consideration of the circumstances of the case.

Guardians to be furnished with a commission, and to give security.

Form of obligation to be executed by guardians.

Eleventh. The guardians appointed, under the eighth clause of this section, shall be furnished with a commission, under the official seal and signature of the judge; but, previously to the delivery of it, they shall give security for their appearance during the continuance of their trust, and to execute the following obligation:—"I, A. B. having voluntarily taken upon myself the guardianship of C. proprietor of a ——— anna share of the estate of D. do hereby solemnly promise and engage to execute the trust committed to me zealously and faithfully to the best of my judgment, and according to the regulations which have been or may be prescribed for the guidance of guardians by the Governor General in Council; I will derive no advantage myself, directly or indirectly, from any moneys belonging to my ward, which may come into my hands in the execution of my trust, beyond the compensation granted me for my superintendence; nor will I knowingly suffer any other person to derive therefrom any such undue advantage: I also promise and engage to render a true and just account of whatsoever may be received by me on account of my ward above-mentioned, when required to do so by any competent authority; and in the event of its being proved, that I have been guilty of any embezzlement, or of any breach of trust injurious to his (or her) property, I hereby bind myself, my heirs and successors, to make good treble the amount of the embezzlement or injury so proved against me."

Duties to be performed by the guardians.
To vote in the election of managers.

Twelfth. Guardians appointed under this regulation, shall have the care of the person, maintenance, and, if a minor, the education, of the ward. They shall also vote in the election of a manager for the joint undivided estate, as prescribed in Section 5, Regulation LII. 1803; and the manager shall account to them for such portion of the profits arising from the estate, as their wards may be entitled to receive, on a fair distribution thereof amongst all the joint proprietors.

Estates under charge of managers so elected, liable to be sold for balance of revenue.

Thirteenth. Estates under charge of a manager, elected as stated in the foregoing section, shall be held answerable for the payment of the revenue assessed thereon; and nothing contained in this regulation shall be considered as exempting the lands from sale for the realization of any balances which may, at any time, become due to Government.

Mode in which redress may be obtained by persons considering themselves aggrieved by any act, performed by the *zillah* judges under this regulation.

Fourteenth. If any person shall think himself aggrieved by any act done by any of the *zillah* judges, in the exercise of the authority vested in them by this section, he is at liberty to state his complaint, by petition, either to the judge in person, or to the court of Sudder Dewanny Adawlut; and whenever any such complaint shall be made, the judge shall certify a copy of the petition, and of all his proceedings in the case to which it relates, to that court, who are authorized to confirm or rescind his decision as to them shall appear just and proper; and their judgment, in all such cases, is hereby declared to be final.

A. D. 1805. REGULATION XII.

SECTION XXXVI.

XXXVI. All regulations relating directly or indirectly to the settlement and collection of the public revenue, or to the conduct of the officers employed in the performance of that duty, whether European or native, in the province of Bengal, which are not superseded by the foregoing rules, are hereby extended to, and declared to be in force in, the *zillah* of Cuttack; provided however, that nothing herein contained shall be construed to authorize the division of the lands comprised in any estates in the *zillah* of Cuttack, in which the succession to the entire estate devolves, according to established usage, to a single heir. In cases of this nature, the courts of justice are to be guided by the provisions contained in Regulation X. 1800; provided also, that nothing herein contained shall be construed to imply, that any part of the said regulations are for the present to be considered to be in force in certain *jungle* or hill *zemindarees*, occupied by a rude and uncivilized race of people, with the proprietors of which estates engagements were formed by the late board of commissioners, for the payment of a certain fixed quit rent or tribute to Government The following is a list of the names of the *mohauls* to which this exemption from the operation of the general regulations is to be considered applicable.

All regulations relating to the settlement or collection of the revenue, or the officers employed therein, now in force in Bengal, and not superseded by the foregoing rules, declared to be in force in Cuttack.

Exception as to the division of estates.

Exception as to the *jungle* or hill *zemindarees*, to which those regulations are not, for the present, extended.

List of such *zemindarees*.

Killah Neelgery,	Killah Kindeapara
Ditto Bankey,	Ditto Neahgurh,
Ditto Joormoo,	Ditto Rampore,
Ditto Nirsingpore,	Ditto Hindole,
Ditto Augole,	Ditto Teegereah,
Ditto Toalcherry,	Ditto Burumboh,
Ditto Attghurh,	Ditto Deckenaul.
Ditto Kunjur,	

A. D. 1822. REGULATION VI.

A REGULATION *to establish a Court of Wards for Benares, and to define and explain certain of the Rules regarding the Powers and Jurisdiction of the several Courts of Wards.*—PASSED *on the* 1*st August* 1822; *corresponding with the* 18*th Sawun* 1229 *Bengal era; the* 28*th Sawun* 1229 *Fussily; the* 19*th Sawun* 1229 *Willaity; the* 14*th Sawun* 1879 *Sumbut; and the* 12*th Zekaad* 1237 *Higeree.*

Preamble.

THE rules for constituting and for fixing the jurisdiction of the court of wards contained in Regulation X. 1793, extended to the ceded and conquered provinces by Regulation LII. 1803, and Section 29, Regulation VIII. 1805, and to Cuttack by Section 36, Regulation XII. 1805, have never been extended to the province of Benares, though such extension was obviously intended, and is distinctly alluded to in clause the seventh, Section 7, Regulation V. 1795. Moreover, the original rules for the management of the estates of minors, and other disqualified persons, over which the court of wards have jurisdiction, provide only for the appointment of a manager from amongst the relations, connections, or principal servants of the minor's family, to collect the rents and otherwise manage the estate under the general authority of the court of wards. This system of management was early abandoned in the case of the less valuable estates, where the expense incident to the system was found to consume the profits, and the court of wards were authorized in such cases to adopt at their discretion any mode of management they might judge fit. Subsequently the managers were declared to be merely ministerial officers of the collector, by whom they were directed to be chosen, under the instructions of the Board of Revenue, without any regard to their connection with the proprietors. The revenue authorities were thus virtually vested with full powers of managing ward estates as might appear best, and the court of wards, finding the charges of *mofussil* management by the said officers to be generally inordinate, obtained the authority and instructions of Government to substitute the system of farming in all ordinary cases. This system, which was adopted and pursued with a view to the interests of the minors, has now prevailed for a period of 18 years. Nevertheless the terms in which the discretion of dispensing with a manager is vested in the court by legislative enactment, have led to doubts of the legality of the practice of farming, as applied to extensive or profitable estates; it has accordingly been deemed necessary to declare by a specific enactment the competency of the court of wards to exercise generally a discretion in regard to the management of estates under their charge, and further to declare the legality of farms heretofore made under their authority. It is moreover expedient to enable the courts of wards to refrain from interfering with the estates of minors or other disqualified proprietors, in cases wherein they deem their interposition unnecessary or inexpedient: the following rules have accordingly been enacted, to be in force as provided therein, from the date of their promulgation.

Regulation LII 1803, and part of Regulation VIII. 1805, extended to Benares, and the Board of Revenue for the central provinces constituted a court of wards, for that province.

II. Regulation LII. 1803, with the addition contained in Section 29, Regulation VIII. 1805, is hereby extended to the province of Benares, and the Board of Revenue for the central provinces is constituted a court of wards for that province, under the above rules as hereinafter modified and explained.

III. *First.* The several courts of wards established within the territories subject to the presidency of Fort William, are hereby declared competent to farm estates falling under their

The several courts of wards vested with a discretionary power to farm estates for ten years, or to adopt any other plan of management not involving a longer assignment.

Farms of lands heretofore made under orders from the court of wards declared legal and valid, and to be so considered by the several courts of justice.

Farmers, &c. holding lands under the court of wards, declared subject to the same rules as are applicable to persons in possession of similar tenures under the collectors of revenue.

Courts of wards authorized to refrain from interfering with estates, in cases when their interference may appear unnecessary.

Proviso, against the sale of a minor's estate for arrears

Revenue officers may farm in such case, and court of wards competent to assume charge at any time during minority.

their jurisdiction for a term not exceeding ten years, or to adopt such other form of management, not involving an assignment of the minor's interests for a period exceeding the above, as may in their discretion seem most expedient; any thing in the existing regulations to the contrary notwithstanding It is hereby further declared and provided, that all farms heretofore made by, or in pursuance of orders from the courts of wards, whether under the special authority of the Governor General in Council, or under the court's own construction of its general powers, shall to all intents and purposes be held and considered to be legal and valid, and no exception shall be taken, or allowed by any court of justice against such farms, on the ground of there having hitherto been no rule in any regulation published according to the provisions of Regulation XLI. 1793, specifically authorizing the practice.

Second. Farmers and others holding under the revenue authorities in their capacity of courts of wards, shall be subject to the same rules and regulations as are applicable to other persons holding similar tenures and interests under collectors of the land revenue.

IV. The several courts of wards are hereby vested with a discretion to refrain from interfering with the estates of minors, or other disqualified proprietors, in cases wherein they may deem their interposition unnecessary or inexpedient: provided, however, that no estate the sole property of a minor, and descended to him by the regular course of inheritance, shall, during his minority, be sold for arrears of revenue accruing subsequently to his accession to the same: but the revenue authorities shall, on an arrear so accruing, be authorized to farm the estate for a period not exceeding ten years, and it will of course be competent to the court of wards to assume charge of such estates at any time during the minority of the proprietor, notwithstanding they may have originally refrained from interfering.

A. D. 1793. REGULATION XXXIII.

A REGULATION *for re-enacting, with Modifications, the Rules passed on the* 11*th February, and* 21*st October* 1791, *for repairing the Embankments kept in Repair at the public Expence; and for encouraging the digging of Tanks or Reservoirs, and Watercourses, and making Embankments.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

IT being necessary that provision should be made for the annual repair of certain embankments in different parts of the country, which have been considered as public works, and have been kept in repair at the expence of Government in consequence of their great extent, and the damage to which the districts and places for the protection of which they have been constructed would be liable from inundation, in the event of their not receiving the necessary annual repairs; and their being the strongest grounds for believing, that if the embankments, reservoirs, and watercourses, in the estates of individuals, which are not considered as public works, were enlarged, or put into a proper state of repair, and new works of the same nature made where necessary and practicable, a sufficient portion of the crops might be preserved in seasons of drought or inundation for the subsistence of the body of the people, and consequently the recurrence of the miseries which this country has so often suffered from famine, be prevented; and the Governor General in Council being therefore solicitous to encourage proprietors, farmers, and cultivators of land, to undertake these important improvements in their estates and lands, he passed certain regulations applicable to the above considerations on the 11th of February, and 21st October, 1791, which are hereby re-enacted, with modifications.

Care and superintendence of embankments vested in the collector.

II. The care and superintendence of embankments which are considered as public works, and are annually repaired at the expence of Government, and also of embankments in estates, the temporary charge and repair of which may devolve on Government, in consequence of the removal of the proprietors from the management of their lands, or other cause, is vested in the collector of the* zillah *in which the works may be situated.*

Collectors to report the state of such embankments, and the estimated expence of the repairs which they may require. Report and estimate to be submitted by the Board of Revenue to the Governor General in Council, with their opinion whether the work ought to be performed by a professional person.

III. The Board of Revenue are to require the collectors to report annually in due season the state of such embankments, and to transmit an estimate of the expence of the repairs which they may require. The Board of Revenue are to submit the report and estimate to the Governor General in Council, with their opinion whether the work to be performed is of such a nature as to require the assistance of an engineer officer, or other professional person.

Where a professional person shall not be appointed, the collector is to commit the

IV. In cases in which it may be deemed unnecessary to employ a professional person to execute the work, the Board of Revenue, upon receiving the orders of the Governor General in Council for that purpose, are to direct the collector of the zillah *to commit the*

* Sect. 2. to 7. rescinded by Section 2, Regulation VI. 1800.

execution of the work to a careful officer.

execution of the work to a careful officer, with instructions to forward to him a weekly return of the number of workmen employed, the rate of their wages, the materials, tools, or implements, expended or purchased, and a report of the work performed during the course of the week.

Rules for the guidance of professional persons deputed to make the repairs.

V. If a professional person shall be employed to make the repairs, he is to survey the embankments, and transmit to the Board of Revenue for the approbation of the Governor General in Council, a statement of the repairs, or any additional works that may be required, with an estimate of the expence of them. The Board of Revenue however are empowered, in cases in which it may appear to them expedient, to authorize such professional person, or the collector (where a professional person shall not be employed) to commence such part of the work as it may be deemed indispensably necessary to complete without delay, previous to receiving the survey or estimate, or, where these documents shall have been transmitted to them, without waiting for their being approved by the Governor General in Council.

Accounts to be rendered to the collector by professional persons deputed under this regulation.

Professional person to indent upon the collector for materials and implements.

Collector to furnish them at the lowest price.

VI. Professional persons employed under this regulation, are to prepare and sign a daily or weekly return of the number of workmen employed on the embankments, which shall be delivered to an officer to be appointed by the collector, who is to pay the workmen according to the return, transmitting it to the collector as a voucher for the money disbursed. The professional person so employed, is to transmit to the collector an indent for such materials, tools, or implements, as may be necessary for carrying on the work, with an estimate of the cost of them, and the collector shall furnish them at the lowest price at which they may be procurable.

Collectors to deposit one copy of the disbursements in the cutcherree *of the* zillah, *and to send another to the Board of Revenue.*

VII. The collectors to whom the care and superintendence of the repair of embankments is, or may be committed, (whether the work shall have been executed by a professional person or an officer appointed by them,) are to prepare two copies of the accounts of their expenditures in the Bengal and English languages, in Bengal; and in the Persian and English languages, in Behar; and to deposit one copy in the cutcherree *of the* zillah *for general inspection, and to transmit the other to the Board of Revenue.*

Advances to be issued to individuals for repairing or making embankments, reservoirs or watercourses.

VIII. Advances shall be made to proprietors, or farmers of land, or dependant *talookdars*, or under-farmers, or *ryots*, for the purpose of repairing or making embankments, or repairing, enlarging, or making tanks, reservoirs, or watercourses, under the conditions specified in the following sections.

Applications for such advances to whom to be made, and what to contain.

Persons not the proprietors of the lands, applying for advances, to give the security herein required;

if proprietors, they are not to give security, but their estates to be responsible for the repayment of the advance, interest, and penalty.

IX. The applications for such advances are to be made in writing to the collector of the *zillah*, and are to specify the nature and extent of the work for which they are required, the period by which it will be completed, and the amount of the advance solicited. If a person applying for advances, shall not be the proprietor of the lands for the benefit of which the works are to be made, he is to give security for the repayment of the advance with interest, and also for the payment of the penalty to be exacted in the cases mentioned in Section 10, and shall specify in his application the security he may have to offer. If the person making the application, shall be the proprietor of the lands for the benefit of which the works are intended, he is not to be required to give security, but his lands are to be held responsible for the repayment of the advance with interest, and for the eventual discharge of the penalty.

Engagement to be executed by persons receiving advances, and their sureties.

X. Persons receiving advances, and (if they be not the proprietors of the land) their sureties, are to bind themselves to repay the amount at such period, or periods, as may be agreed upon between them and the collector, with interest at the rate of twelve per cent. per annum, and also to pay a penalty of twenty-five per cent. on the amount advanced, in the event of the works not being completed by the stipulated period, or of the money not being applied to the purpose for which it may have been advanced.

Collector how to proceed with such applications.

Board of Revenue empowered to comply with them.

XI. The collectors, upon the receipt of such written applications, are to forward them without delay to the Board of Revenue, with any remarks which they may have to offer respecting them. The Board of Revenue, provided there shall appear to them no objection to the execution of the work proposed, and (in cases in which security is directed to be taken) they shall be satisfied of the sufficiency of the security offered for the repayment of the required advance with interest, and for the discharge of the penalty in the cases mentioned in the preceding section, are empowered to authorize the collector to make the required advance

upon the person applying for it, and (if he be not proprietor of the land) his surety, executing the prescribed engagements.

XII. Upon the arrival of the period by which such works may have been stipulated to be completed, the collector is to direct the *tehsildar*, or other officer of Government upon the spot, or such person as he may deem it proper to appoint, to survey the works, and to report in what manner they have been executed; and in the event of their not having been completed according to the engagement, and by the stipulated period, or of the money not having been applied to the purpose for which it may have been advanced, he is to levy the penalty above directed, sending immediate information to the Board of Revenue of the exaction of it.

Survey and report of the works to be made and sent to the collectors, who are empowered to levy the penalty in the cases herein specified.

XIII. The collectors are to transmit to the Board of Revenue at such periods, and in such form as they may direct, reports on the execution of the works for which advances may be made under this regulation.

Report to be made by the collectors of the execution of the works.

XIV. The Board of Revenue are empowered to receive applications for such advances in the first instance, and, provided there shall appear to them no objection to the work proposed to be executed, and the person making the application shall give the required security, and execute the prescribed deeds, to order the collector of the *zillah* to comply with it.

Board of Revenue empowered to receive applications for advances, and to order them to be complied with.

XV. If a work for which advances may be made under this regulation, shall not be completed by the stipulated period, and the person who may have received the advances can show good cause to the satisfaction of the collector for not having finished it, he is to report the circumstances to the Board of Revenue, who are empowered to allow such further time for the completion of the work, as they may judge proper.

Cases in which the Board of Revenue may extend the period fixed for completing works.

A. D. 1795. REGULATION XLVI*.

A REGULATION *for extending to the Province of Benares, Regulation XXXIII.* 1793, *entitled, "A Regulation for re-enacting, with Modifications, the Rules passed on the* 11*th February and* 21*st October* 1791, *for repairing the Embankments kept in Repair at the public Expence; and for encouraging the digging of Tanks or Reservoirs, and Watercourses, and making Embankments."*—PASSED *by the Governor General in Council, on the* 28*th August* 1795; *corresponding with the* 14*th Bhadoon* 1202 *Bengal era; the* 28*th Bhadoon* 1202 *Fussily; the* 14*th Bhadoon* 1202 *Willaity; the* 28*th Bhadoon* 1852 *Sumbut; and the* 12*th Suffer* 1210 *Higeree.*

Preamble.

THE *reasons assigned in the preamble to Regulation XXXIII.* 1793, *for providing for the repair of the embankments which are kept in repair at the public expence, and for encouraging the digging of tanks, or reservoirs, and watercourses, and making embankments, in the provinces of Bengal, Behar, and Orissa, being equally applicable to the province of Benares; the following rules have been enacted.*

Regulation XXXIII. 1793, *extended to the province of Benares, with a modification.*

II. The rules contained in Regulation XXXIII. 1793, *are hereby extended to the province of Benares, with this modification, that all proprietors of land applying for advances under Section* 8, *shall give the same securities as are required from farmers or other persons making such applications, who are not the proprietors of the land for the benefit of which the works are intended to be undertaken.*

* The whole of this regulation is rescinded by Section 2, Regulation VI. 1806.

A. D. 1803. REGULATION XLIV.

A REGULATION *prescribing Rules for the Repair of Water-courses, Wells, and other Works constructed for the Improvement of the Cultivation of the Lands, and kept in Repair at the Public Expense, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, and for affording Encouragement to Individuals to construct such Works.*—PASSED *by the Governor General in Council, on the* 24*th of March* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 19*th Zekaad* 1217 *Higeree.*

Preamble.

IT being necessary that provision should be made for the annual repair of certain embankments in different parts of the country, which have been considered as public works, and have been kept in repair at the expense of Government, in consequence of their great extent, and the damage to which the districts and places for the protection of which they have been constructed would be liable from inundation, in the event of their not receiving the necessary annual repairs; and their being the strongest grounds for believing, that if the embankments, reservoirs, and water-courses, in the estates of individuals, which are not considered as public works, were enlarged, or put into a proper state of repair, and new works of the same nature made where necessary and practicable, a sufficient portion of the crops might be preserved in seasons of drought or inundation for the subsistence of the body of the people, and consequently the occurrence of famine be prevented; and the Governor General in Council being therefore solicitous to encourage proprietors, farmers, and cultivators of land, to undertake these important improvements in their estates and lands; the following rules are accordingly enacted.

Care and superintendence of embankments vested in the collector.

II. The care and superintendence of embankments which are considered as public works, and are annually repaired at the expense of Government, and also of embankments in estates, the temporary charge and repair of which may devolve on Government, in consequence of the removal of the proprietors from the management of their lands or other cause, is vested in the collector of the* zillah *in which the works may be situated.*

Collectors to report the state of such embankments, and the estimated expense of the repair which they may require.

Report and estimate to be submitted by the Board of Revenue to the Governor General in Council, with their opinion whether the work ought to be performed by a professional person.

III. The Board of Revenue are to require the collectors to report annually in due season, the state of such embankments, and to transmit an estimate of the expense of the repairs which they may require. The Board of Revenue are to transmit the report and estimate to the Governor General in Council, with their opinion whether the work to be performed is of such a nature as to require the assistance of an engineer officer, or other professional person.

Where a professional person shall not be ap-

IV. In cases in which it may be deemed unnecessary to employ a professional person to execute the work, the Board of Revenue, upon receiving the orders of the Governor General in Council for that purpose, are to direct the collector of the zillah *to commit the*

* Sect. 2. to 7. are rescinded by Section 2, Regulation VI. 1806.

execution

pointed, the collector is to commit the execution of the work to a careful officer.

execution of the work to a careful officer, with instructions to forward to him a weekly return of the number of workmen employed, the rate of their wages, the materials, tools, or implements, expended or purchased, and a report of the work performed during the course of the week.

Rules for the guidance of professional persons deputed to make the repairs

V. If a professional person shall be employed to make the repairs, he is to survey the embankments, and transmit to the Board of Revenue for the approbation of the Governor General in Council, a statement of the repairs, or any additional works that may be required, with an estimate of the expense of them. The Board of Revenue, however, are empowered, in cases in which it may appear to them expedient, to authorize such professional person, or the collector, (where a professional person shall not be employed,) to commence such part of the work as it may be deemed indispensably necessary to complete without delay, previous to receiving the survey or estimate, or, where these documents shall have been transmitted to them, without waiting for their being approved by the Governor General in Council.

Accounts to be rendered to the collector by professional persons deputed under this regulation.

Professional person to indent upon the collector for materials and implements.

Collector to furnish them at the lowest price.

VI. Professional persons employed under this regulation, are to prepare and sign a daily or weekly return of the number of workmen employed on the embankments, which shall be delivered to an officer to be appointed by the collector, who is to pay the workmen according to the return, transmitting it to the collector as a voucher for the money disbursed. The professional person so employed, is to transmit to the collector an indent for such materials, tools, or implements, as may be necessary for carrying on the work, with an estimate of the cost of them; and the collector shall furnish them at the lowest price at which they may be procurable.

Collectors to deposit one copy of the disbursements in the cutcherree *of the* zillah, *and to send another to the Board of Revenue.*

VII. The collectors to whom the care and superintendence of the repair of embankments is, or may be committed, (whether the work shall have been executed by a professional person or an officer appointed by them,) are to prepare two copies of the accounts of their expenditures in the Persian and English languages, and to deposit one copy in the cutcherree *of the* zillah *for general inspection, and to transmit the other to the Board of Revenue.*

Advances to be issued to individuals for repairing or making embankments, reservoirs, or water-courses.

VIII. Advances shall be made to proprietors and farmers of land, or dependant *talookdars*, or under-farmers, or *ryots*, for the purpose of repairing or making embankments, or repairing, enlarging, or making tanks, reservoirs, or water-courses, under the conditions specified in the following sections.

Applications for such advances to whom to be made, and what to contain.

Persons applying for advances, to give the security herein required.

Proprietors are also to give security.

IX. The applications for such advances are to be made in writing to the collector of the *zillah*, and are to specify the nature and extent of the work for which they are required, the period by which it will be completed, and the amount of the advance solicited. The person applying for advances, is to give security for the payment of the advance with interest, and also for the payment of the penalty to be exacted in the cases mentioned in Section 10, and shall specify in his application the security he may have to offer. Where the person making the application may be the proprietor of the lands for the benefit of which the works are intended, he shall give the like security as is required from farmers or other persons.

Engagement to be executed by persons receiving advances and their sureties.

X. Persons receiving advances, and their sureties, are to bind themselves to repay the amount at such period or periods, as may be agreed upon between them and the collector, with interest at the rate of twelve per cent. per annum, and also to pay a penalty of twenty-five per cent on the amount advance, in the event of the works not being completed by the stipulated period, or of the money not being applied to the purpose for which it may have been advanced.

Collector how to proceed with such applications.

Board of Revenue empowered to comply with them.

XI. The collectors, upon the receipt of such written applications, are to forward them without delay to the Board of Revenue, with any remarks which they may have to offer respecting them. The Board of Revenue, provided there shall appear to them no objection to the execution of the work proposed, and they shall be satisfied of the sufficiency of the security offered for the repayment of the required advance with interest, and for the discharge of the penalty in the cases mentioned in the preceding section, are empowered to authorize the collector to make the required advance, upon the person applying for it, and his surety executing the prescribed engagements.

XII. Upon the arrival of the period by which such works may have been stipulated to be completed, the collector is to direct the *tehs ldar*, or other officer of Government upon the spot, or such person as he may deem it proper to appoint, to survey the works, and to report in what manner they have been executed; and in the event of their not having been completed according to the engagement, and by the stipulated period, or of the money not having been applied to the purpose for which it may have been advanced, he is to levy the penalty above directed, sending immediate information to the Board of Revenue of the exaction of it.

Survey and report of the works to be made and sent to the collectors, who are empowered to levy the penalty in the cases herein specified.

XIII. The collectors are to transmit to the Board of Revenue at such periods, and in such form as they may direct, reports on the execution of the works for which advances may be made under this regulation.

Report to be made by the collectors of the execution of the works.

XIV. The Board of Revenue are empowered to receive applications for such advances in the first instance, and provided there shall appear to them no objection to the work proposed to be executed, and the person making the application shall give the required security, and execute the prescribed deeds, to order the collector of the *zillah* to comply with it.

Board of Revenue empowered to receive applications for advances, and to order them to be complied with.

XV. If a work for which advances may be made under this regulation shall not be completed by the stipulated period, and the person who may have received the advances can show good cause to the satisfaction of the collector for not having finished it, he is to report the circumstances to the Board of Revenue, who are empowered to allow such further time for the completion of the work, as they may judge proper.

Cases in which the Board of Revenue may extend the period fixed for completing works.

A. D. 1806. REGULATION VI.

A REGULATION *for the more effectual Repair of Embankments.*—PASSED *by the Governor General in Council, on the* 17*th April* 1806; *corresponding with the* 6*th Bysaak* 1213 *Bengal era; the* 14*th Bysaak* 1213 *Fussily; the* 6*th Bysaak* 1213 *Willaity; the* 14*th Bysaak* 1863 *Sumbut; and the* 27*th Mohurrum* 1221 *Higeree.*

Preamble.

WHEREAS it is provided by Sections 2. and 3, Regulation XXXIII. 1793, that the embankments, which are maintained at the expence of Government, shall be repaired under the superintendence of the collectors, subject to the control of the Board of Revenue; And whereas it has been judged expedient, that this duty shall in future be performed under the directions of those officers, who, from local situation, possess the best means of forming a judgment of the repairs required, and of the manner in which such repairs may be made by the persons entrusted with the executive part of the duty: And whereas it is advisable, that fixed and general rules should be established for preparing the annual estimates of the expence required for the repair of the said embankments, and for the audit of the accounts of the actual disbursement: And whereas it is essential, that further provisions should be made for the more effectual repair of the embankments, which the *zemindars* and *talookdars* are bound, under the conditions of the permanent settlement of the land revenue, to maintain at their own expence; the following rules have been enacted by the Governor General in Council, which are to be immediately in force throughout all the provinces, subject to the immediate Government of the Presidency of Fort William.

Section 2 to 7, Regulation XXXIII 1793, and the corresponding sections of Regulation XLVI. 1795, and Regulation XLIV. 1803, rescinded.

II. Sections 2, 3, 4, 5, 6, and 7, Regulation XXXIII. 1793, and the corresponding provisions of Regulation XLVI. 179, and likewise Sections 2, 3, 4, 5, 6, and 7, Regulation XLIV. 1803, are hereby rescinded.

The general charge of the embankments entrusted to committees to consist of such public officers as may be nominated by Government.

III. The general charge of the embankments maintained in the different *zillahs* at the expence of Government, and the superintendence of the repairs of such embankments, shall be entrusted to committees, consisting of the magistrate, the collector of the land revenue, the commercial residents, and generally of such other public officers residing in the *zillahs* in which the said embankments are situated, as the Governor General in Council shall think proper to nominate, for the performance of that duty.

The senior servant of the company at each station shall be president, and the register of the *zillah* court shall be secretary to the committee.

IV. The senior servant of the Company at each station, shall be president of the committee; and the register attached to the court of the *zillah*, in which such committee may be appointed, shall be *ex-officio* secretary to the committee.

The committee shall furnish an annual estimate of the expense required for repairing the embankments.

V. *First.* It shall be the duty of the committees to furnish the Governor General in Council, as soon after the expiration of the rains in each year, as may be practicable, with estimates of the expence, which may be required for the repair of the embankments maintained by Government in the ensuing year.

Such estimates shall be prepared in the first instance by the collectors for the consideration of the committees.

Second. To expedite and facilitate the duty prescribed in the preceding clause, the collectors of the land revenue in those districts, in which committees may be established, shall prepare for the consideration of the committees, estimates of the expense which may be required for the repair of the embankments in the ensuing season, accompanied with such information from the officers employed in the performance of that duty, or from other persons

as the collectors may deem necessary, to enable the committees to judge of the propriety of the estimates prepared by them.

In preparing the estimates, the collectors are at liberty to require the assistance of any person employed in the execution of the repairs.

Third. In preparing the estimates mentioned in the preceding clause, the collectors shall be at liberty to require the assistance of any person employed, with the sanction of Government, in the execution of the repair of the embankments; whether such person shall be an engineer officer or otherwise; and also the assistance of any of the subordinate officers employed under such person in the repair of the embankments.

A meeting of the committee shall be held for taking the estimates into consideration at the station of the magistrate and collector, and such meeting shall not be postponed beyond the end of December in each year.

Fourth. When the estimates shall have been so prepared, a meeting of the committee shall be summoned, under the signature of the secretary, at the station of the magistrate and collector, for the purpose of taking the estimates into consideration; together with any other points connected with the duty entrusted to them by this regulation, which may be proposed by any member of the committee; and such meeting shall not on any account be postponed beyond the expiration of the month of December, in each year.

The estimates when approved shall be forwarded to Government, with any suggestions the committee may deem proper.

Fifth. When the estimates shall have been approved by the committee, they shall be forwarded to the secretary to Government in the revenue department, for the consideration of the Governor General in Council, accompanied with any suggestions, which may appear to the committee to be necessary or proper, with the view of preserving the embankments in an efficient and complete state of repair.

Members unable to attend the annual meeting shall state their reasons, which shall be forwarded to Government by the committee.

Sixth. Should any member be unable to attend the annual meeting of the committee, he shall state the reasons of his absence to the secretary to the committee, and the committee shall forward a copy of the letter of such absentee, to the Governor General in Council; together with their report upon the estimates for his information.

The collectors shall also prepare the accounts of the expense incurred, unless in cases wherein Government may commit that duty, and the preparation of the annual estimates, to any other officer.

VI. It shall likewise be the duty of the collectors, aided by the officers, both European and Native, who may be employed in the execution of the repair of the embankments, to prepare the accounts of the actual expence incurred in each year on that account; unless it should appear to the Governor General in Council to be preferable in any instance to commit this duty to any other member of the committee, in which case the annual accounts, and the annual estimates mentioned in Section 5. of this regulation, shall be prepared by such person as the Governor General in Council may direct.

The accounts shall be taken into consideration by the committee at the annual meeting, or otherwise, as may be convenient.

VII. The accounts shall be taken into consideration by the committee, either at the annual meeting above prescribed, or at a special meeting convened for that purpose, or in circulation, as may be most convenient.

The accounts, when approved by the committee, shall be forwarded to the civil auditor, who will submit them to Government.

VIII. As soon as the accounts of the actual expenditure in each year shall have received the approbation of the committee, they shall be forwarded to the civil auditor, who will submit them, with any observations which he may deem necessary, to the Governor General in Council for his final orders.

In cases where it may not be convenient to appoint committees, the duty entrusted to the collectors in Sections 5. and 6, shall be performed by such other persons as Government may direct, subject to the general superintendence of the Board of Revenue, who shall conform, as much as circumstances may permit, to the rules prescribed for the committees.

IX. In those parts of the country in which it may not be convenient to appoint committees, in consequence of the distance of the residence of most of the public officers from the situation of the embankments; as for instance, at Tumlook and Hidgelee; the duty entrusted by Sections 5 and 6. of this regulation to the collectors, shall be performed by the salt agents, or by such other persons as the Governor General in Council may direct; and the general charge of the embankments shall be committed to the Board of Revenue, who shall conform, as nearly as local situation and other circumstances will permit, in the performance of that duty to the rules above prescribed for the conduct of the several committees.

An annual deputation shall be made for the purpose of examining the state of the embankments

X. Previously to the annual meeting ordered to be holden in clause fourth of Section 5. of this regulation, a deputation shall be made of one or more members of the committee at each station, for the purpose of examining in person the state of the embankments; and such member or members shall communicate to the general meeting, such observations as may have occured to him or them respecting the actual state of the embankments, and any suggestions which may appear to be necessary for the purpose of preserving the embankments in an efficient state of repair. Those reports shall be regularly forwarded to the Governor General in Council, together with the estimate of the expence required for the repair of the embankments in each successive year.

XI. The committees in the several *villahs* shall be vested with a general control over the embankments which are repaired at the expense of the *zemindars* and farmers, as well as those which are maintained by the Government. By this rule, it is not intended to interfere with the *zemindars* and farmers in the repair of the embankments situated in the lands held by them, so long as that duty shall be effectually and properly performed. The committees shall, however, be at liberty, whenever they may deem it necessary, to call upon any *zemindar* or farmer, either by a *perwannah* from themselves, or through the collector as may be deemed preferable, to make such repairs to the embankments situated in the lands of such *zemindar* or farmer as may be required. Should any *zemindar* or farmer after the receipt of such *perwannah* neglect to make the necessary repairs, the committee shall submit to Government, an estimate of the expense required for that purpose, and the repairs shall, in all such cases, be made by the officers of Government; and the expense recovered from the *zemindar* or farmer who was bound to keep the embankments in a proper state of repair. Provided, however, that in all such cases, the accounts of the actual expenditure shall be forwarded through the channel of the civil auditor, to the Governor General in Council for his sanction, previously to the amount being charged to the account of the *zemindar* or farmer.

The committees vested with a general control over the embankments repaired by the *zemindars* &c. and how such control is to be exercised.

XII. *First.* Material injury and inconvenience having been sustained from the abuse of the powers exercised by the holders and cultivators of land, in making cuts and watercourses through the embankments; the following rules have been established for general observance with respect to that point.

Rules established for making cuts and watercourses through the embankments.

Second. With the view of preventing, as far as may be practicable, the necessity of making cuts in the embankments; sluices of masonry shall be constructed at those places at which watercourses may be deemed more particularly necessary. The several committees will accordingly report, whenever they may be of opinion, that such sluices are absolutely necessary for the purpose of improving the cultivation of the country, and obviating the inconvenience and expense arising from making temporary watercourses at such places.

The committees shall report when they may be of opinion that sluices of masonry are necessary.

Third. Whenever such sluices may be constructed, they shall be opened only by the *darogah* or other native officer in immediate charge of the embankments, under such orders as the *darogah* or other officer may receive from the committee, or from the person entrusted with the immediate superintendence of the repairs.

Such sluices shall be only opened by the officer in charge of the embankments, under the direction of the committee, or other officer superintending the repairs.

Fourth. Whenever the holders or cultivators of land may be desirous that a watercourse should be made through any part of the embankments where sluices are not constructed, they shall state the circumstance to the *darogah*, who will communicate the application to the person vested with the superintendence of the repair of the embankments; and that officer will pass such orders on the subject as may appear to him to be proper, applying, whenever he may deem it necessary, to the committee for their instructions on the subject.

Landholders shall apply to the *darogah* when desirous of having a watercourse made through any part of an embankment, and such application shall be reported to the superintending officer for orders, or to the committee.

Fifth. In deciding upon applications of that nature, the committees and officers acting under their authority, will particularly consider, not only the advantage which such persons may derive from opening the embankments, but likewise the injury which the lands of other persons may eventually sustain from that cause; and will order the embankments to be opened or not, according as may appear to be most conducive to the general interests and prosperity of the country.

What the committee or other officers are to consider in deciding upon such applications.

Sixth. Should any person be guilty of the offence of making cuts through any of the embankments maintained at the expense of Government in any other manner than that prescribed in the two preceding clauses, he shall be liable to be prosecuted criminally before the magistrate for such misdemeanor; who will decide on the case, or refer it to the court of circuit, according to the extent of the injury done by the offender, and the punishment to which the magistrate may consider him to be liable.

Persons guilty of a breach of the foregoing rules liable to criminal prosecution.

Seventh. Any person so offending, will likewise be liable to be prosecuted in the civil court for damages by any person or persons, who may have sustained any loss or injury from the improper opening of the embankments.

Such persons likewise liable to be prosecuted in the civil court for damages.

The foregoing rules applicable to the embankments repaired by the *zemindars*, &c. with certain modifications.

XIII. The rules contained in the foregoing section are to be considered applicable to the embankments repaired by the *zemindars* and farmers; with this difference, that when any person may be desirous that watercourses should be made through any part of such embankments, they are to apply to the *zemindar* or farmer, or to the officers employed by him in superintending the repair of the embankments; who will decide on the application, in conformity to the principal above stated: provided, however, that any persons who may be dissatisfied with the decision of the *zemindar* or farmer, or of his officers, shall be at liberty to submit a further application to the committee, who will pass such orders on the subject as may appear to be just and reasonable. Any persons infringing this rule, will be subject to the penalties stated in clause sixth of the preceding section, and to a civil action for damages, at the suit of any individual as above mentioned.

A. D. 1810. REGULATION XIX.

A REGULATION *for the due Appropriation of the Rents and Produce of Lands granted for the Support of Mosques, Hindoo Temples, Colleges, and other Purposes; for the Maintenance and Repair of Bridges, Serays, Kuttras, and other public Buildings; and for the Custody and Disposal of Nuzzool Property or Escheats.*—PASSED *by the Governor General in Council, on the* 14*th December* 1810; *corresponding with the* 1*st Poose* 1217 *Bengal era; the* 4*th Poose* 1218 *Fussily; the* 2*d Poose* 1218 *Willaity; the* 3*d Poose* 1867 *Sumbut; and the* 16*th Zekaad* 1225 *Higeree.*

Preamble.

WHEREAS considerable endowments have been granted in land by the preceding governments of this country, and by individuals, for the support of mosques, Hindoo temples, colleges, and for other pious and beneficial purposes; and whereas there are grounds to suppose, that the produce of such lands is in many instances appropriated, contrary to the intentions of the donors, to the personal use of the individuals in immediate charge and possession of such endowments; and whereas it is an important duty of every Government to provide that all such endowments be applied according to the real intent and will of the grantor; and whereas it is moreover essential to provide for the maintenance and repair of bridges, *serays*, *kuttras*, and other buildings, which have been erected either at the expense of Government or of individuals for the use and convenience of the public; and also to establish proper rules for the custody and disposal of *nuzzool* property, or escheats; the following rules have been enacted, to be in force from the period of their promulgation throughout the provinces immediately dependant on the presidency of Fort William.

The general superintendence of lands granted for the support of mosques &c. and of bridges, *serays*, and other public buildings vested in the Board of Revenue or Board of Commissioners respectively.

II. The general superintendence of all lands granted for the support of mosques, Hindoo temples, colleges, and for other pious and beneficial purposes; and of all public buildings, such as bridges, *serays*, *kuttras*, and other edifices, is hereby vested in the Board of Revenue and Board of Commissioners, in the several districts subject to the control of those Boards respectively.

Those Boards to be careful that endowments for support of such establishments be duly appropriated, and that public edifices be duly repaired.

III. It shall be the duty of the Board of Revenue and Board of Commissioners to take care that all endowments made for the maintenance of establishments of the above description, be duly appropriated to the purpose for which they were destined by the Government, or individual by whom such endowments were granted. In like manner it shall be the duty of those Boards to provide, with the sanction of Government, for the due repair and maintenance of all public edifices which have been erected either at the expense of the former or present Government, or of individuals; and which either at present are or can conveniently be rendered conducive to the convenience of the community.

Buildings fallen to decay, or not calculated to be useful if repaired, how to be disposed of.

IV. In those cases however in which any of the buildings in question have fallen to decay and cannot from that, or other causes, be conveniently repaired, or are not calculated, if repaired, to afford any material accommodation to the public, the Boards shall recommend that they be sold on the public account, or otherwise disposed of, as may appear most expedient.

Those Boards to be careful that lands or public edifices are not appropriated by individuals for private uses.

V. Under the foregoing rules it will of course be incumbent on the Board of Revenue and Board of Commissioners to prevent any lands, which have been granted for the support of establishments of the above description, from being converted to the private use of individuals,

viduals, or appropriated in any other mode contrary to the intent and will of the donor; and likewise to prevent all public edifices from being usurped by individuals, and falling into the possession and exclusive use of private persons.

Estimates of necessary repairs to be submitted to Government.

VI. Whenever the Board of Revenue and Board of Commissioners may be of opinion, that any of the above-mentioned edifices require repair, they shall obtain the necessary estimates of the expense required for the execution of the work, and forward them to Government for its approval.

The general superintendence of *nuzzool* property vested in those Boards.

VII. The general superintendence of all *nuzzool* property or escheats is likewise hereby vested in the Board of Revenue and Board of Commissioners respectively, who will inform themselves fully through the channel hereafter mentioned, of all property of that description, and report to Government whether it should in their opinion be sold on the public account, or in what other mode it should be disposed of.

Local agents to be appointed to enable those Boards to carry into effect the duties hereby entrusted to them.

VIII. To enable the Board of Revenue and Board of Commissioners the better to carry into effect the duties entrusted to them by this regulation, local agents shall be appointed in each *zillah*, subject to the authority, control, and orders of those Boards respectively.

The collector of the *zillah* to be *ex-officio* an agent, with such others as may be deemed expedient.

IX. The collector of the *zillah* shall be *ex-officio* one of those agents, with whom the Governor General in Council will unite such other public officers, whether in the civil, military, or medical branch of the service, as may from time to time be judged expedient.

Such agents to ascertain the particulars of all endowments, buildings, or *nuzzool* property, and report to the respective Boards.

X. Under the provisions of the present regulation, it will of course be the duty of the agents to obtain full information from the public records, and by personal inquiries, respecting all endowments, establishments, and buildings of the nature of those above described, and of all *nuzzool* property or escheats; and to report to the Board to whose authority those agents are respectively subject, any instances in which they may have reason to believe that the lands or buildings are improperly appropriated; being in all cases careful not to infringe any private rights, or to occasion unnecessary trouble or vexation to individuals.

The agents to ascertain and report the names, &c. of the present trustees or managers of such institutions, and by what authority appointed.

XI. The said agents will further ascertain and report the names, together with other particulars, of the present trustees, managers, or superintendents of the several institutions, foundations, or establishments above described; whether under the designation of *mootuwullee* or any other, and by whom and under what authority appointed or elected; and whether in conformity to the special provisions of the original endowment and appropriation by the founder, or under any general rule or maxim applicable to such institutions and foundations.

The agents to report to the respective Boards all vacancies or casualties which may occur, with full information as to the pretensions of claimants.

XII. The local agents will also report to the superior Boards all vacancies and casualties which may occur, with full information of all circumstances, to enable the Boards to judge of the pretensions of the person or persons claiming the trust; particularly whether the succession have been heretofore by inheritance in the line of descent; or whether the successor have been in former instances elected, and by whom; or whether he have been nominated by the founder, or his heir or representative, or by any other individual patron of the foundation, or by any officer or representative of Government, or directly by the Government itself.

The agents to recommend fit persons in cases wherein the nomination is vested in or devolves upon Government.

XIII. In those cases in which the nomination has usually rested with the present or former Government, or with a public officer, or of right appertains to Government in consequence of no private person being competent and entitled to make sufficient provision for the succession to the trust and management, it will be the further duty of the local agents to propose for the approval and confirmation of the superior Board a fit person or persons for the charge of trustee or manager and superintendent, duly attending to the qualifications of the person selected, and to any special provisions of the original endowment and foundation, and to the general rules or the known usages of the country applicable to such cases.

The Boards to appoint such persons or make such other provision for the trust as they may deem fit, with reference to the conditions of the endowments.

XIV. On the receipt of the report and information required by the preceding clause, the Board of Revenue or Board of Commissioners will either appoint the person or persons nominated for their approval; or will make such other provision for the trust, superintendence, and management, as may be right and fit with reference to the nature and conditions of the endowment; having previously called for any requisite further information from the local agents.

XV. Nothing contained in this regulation shall be construed to preclude any individual, who may conceive that he had just grounds of complaint on account of any orders which may be passed by any of the above-mentioned authorities, with respect to the appropriation of any lands or buildings of the nature of those above described, from suing, in the mode and form prescribed by the regulations, where Government or public officers are parties; or under the general provisions of the regulations, if the suit be brought against a competitor or other private person, for the recovery thereof in the regular course of law, or for compensation in damages for any loss or injury supposed to have been unduly sustained by him.

Individuals deeming themselves injured by any orders passed under this regulation, not precluded from suing for recovery of their rights, or for damages, in the manner prescribed in the regulations.

XVI. It is to be clearly understood, that the object of the present regulation is solely to provide for the due appropriation of lands granted for public purposes agreeably to the intent of the grantor, and not to resume any part of the produce of them for the benefit of Government. In like manner it is fully intended, that all buildings erected by the former or present Government, or by individuals for the convenience of the public, should be exclusively appropriated to that purpose, with the exception of such as have fallen to decay, and cannot from that, or any other cause, be conveniently repaired, or which, under existing circumstances, can no longer contribute to the accommodation of the community.

The object of this regulation is solely to provide for the due appropriation of lands granted, or buildings erected, for public purposes.

A. D. 1793. REGULATION II.

A REGULATION *for abolishing the Courts of Maal Adawlut or Revenue Courts, and transferring the Trial of the Suits which were cognizable in those Courts, to the Courts of Dewanny Adawlut; and prescribing Rules for the conduct of the Board of Revenue, and the Collectors.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793, *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

IN the British territories in Bengal, the greater part of the materials required for the numerous and valuable manufactures, and most of the other principal articles of export, are the produce of the lands. It follows, that the commerce, and consequently the wealth of the country, must increase in proportion to the extension of its agriculture. But it is not for commercial purposes alone, that the encouragement of agriculture is essential to the welfare of these provinces. The Hindoos, who form the body of the people, are compelled by the dictates of religion to depend solely upon the produce of the lands for subsistence; and the generality of such of the lower orders of the natives as are not of that persuasion, are, from habit or necessity, in a similar predicament. The extensive failure or destruction of the crops, that occasionally arises from drought or inundation, is in consequence invariably followed by famine, the ravages of which are felt chiefly by the cultivators of the soil and the manufacturers, from whose labours the country derives both its subsistence and wealth. Experience having evinced that adequate supplies of grain are not obtainable from abroad in seasons of scarcity, the country must necessarily continue subject to these calamities, until the proprietors and cultivators of the lands shall have the means of increasing the number of the reservoirs, embankments, and other artificial works, by which, to a great degree, the untimely cessation of the periodical rains may be provided against, and the lands protected from inundation; and as a necessary consequence, the stock of grain in the country at large, shall always be sufficient to supply those occasional but less extensive deficiencies in the annual produce, which may be expected to occur notwithstanding the adoption of the above precautions to obviate them. To effect these improvements in agriculture, which must necessarily be followed by the increase of every article of produce, has accordingly been one of the primary objects to which the attention of the British administration has been directed in its arrangements for the internal government of these provinces. As being the two fundamental measures essential to the attainment of it, the property in the soil has been declared to be vested in the landholders, and the revenue payable to Government from each estate has been fixed for ever. These measures have at once rendered it the interest of the proprietors to improve their estates, and given them the means of raising the funds necessary for that purpose. The property in the soil was never before formally declared to be vested in the landholders, nor were they allowed to transfer such rights as they did possess, or raise money upon the credit of their tenures, without the previous sanction of Government. With respect to the public demand upon each estate, it was liable to annual or frequent variation at the discretion of Government. The amount of it was fixed upon an estimate formed by the public officers of the aggregate of the rents payable by the *ryots* or tenants for each *beegha* of land in cultivation,

tivation, of which, after deducting the expenses of collection, ten elevenths were usually considered as the right of the public, and the remainder, the share of the landholder. Refusal to pay the sum required of him, was followed by his removal from the management of his lands, and the public dues were either let in farm or collected by an officer of Government, and the abovementioned share of the landholder, or such sum as special custom, or the orders of Government might have fixed, was paid to him by the farmer, or from the public treasury. When the extension of cultivation was productive only of a heavier assessment, and even the possession of the property was uncertain, the hereditary landholder had little inducement to improve his estate; and monied men had no encouragement to embark their capital in the purchase or improvement of land, whilst not only the profit, but the security for the capital itself was so precarious. The same causes therefore which prevented the improvement of land, depreciated its value. Further measures however are essential to the attainment of the important object above stated. All questions between Government and the landholders respecting the assessment and collection of the public revenues, and disputed claims between the latter and their *ryots*, or other persons concerned in the collection of their rents, have hitherto been cognizable in the courts of *maal adawlut*, or revenue courts. The collectors of the revenue preside in these courts as judges, and an appeal lies from their decisions to the Board of Revenue, and from the decrees of that Board, to the Governor General in Council in the department of revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, whilst the revenue officers are vested with these judicial powers. Exclusive of the objections arising to these courts from their irregular, summary, and often *ex parte* proceedings, and from the collectors being obliged to suspend the exercise of their judicial functions, whenever they interfere with their financial duties, it is obvious that if the regulations for assessing and collecting the public revenue are infringed, the revenue officers themselves must be the aggressors, and that individuals who have been wronged by them in one capacity, can never hope to obtain redress from them in another. Their financial occupations equally disqualify them for administering the laws between the proprietors of land and their tenants. Other security therefore must be given to landed property, and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected. Government must divest itself of the power of infringing, in its executive capacity, the rights and privileges, which, as exercising the legislative authority, it has conferred on the landholders. The revenue officers must be deprived of their judicial powers. All financial claims of the public, when disputed under the regulations, must be subjected to the cognizance of courts of judicature, superintended by judges, who, from their official situations, and the nature of their trusts, shall not only be wholly uninterested in the result of their decisions, but bound to decide impartially between the public and the proprietors of land, and also between the latter and their tenants. The collectors of the revenue must not only be divested of the power of deciding upon their own acts, but rendered amenable for them to the courts of judicature; and collect the public dues, subject to a personal prosecution for every exaction exceeding the amount which they are authorized to demand on behalf of the public, and for every deviation from the regulations prescribed for the collection of it. No power will then exist in the country by which the rights vested in the landholders by the regulations can be infringed, or the value of landed property affected. Land must in consequence become the most desirable of all property, and the industry of the people will be directed to those improvements in agriculture, which are as essential to their own welfare as to the prosperity of the state. The following rules, being the rules passed for the guidance of the collectors and the Board of Revenue on the 8th June 1787, and the 25th April 1788, with alterations adapted to the principles above stated, have been accordingly enacted.

Courts of *maal adawlut* abolished from the 1st May 1793, and the cognizance of causes tried therein transferred to the courts of *dewanny adawlut*.

II. From the 1st May 1793, the courts of *maal adawlut*, or Revenue Courts, shall be abolished, and the trial of the suits which were cognizable in those courts, as well as all judicial powers whatsoever heretofore vested in the collectors of the revenue, or in the Board of Revenue collectively, as a court of appeal, or in any member of that Board individually, shall be transferred to the courts of *dewanny adawlut*.

Collection of the land revenue to be committed to

III. The collection of the revenue payable to Government from the estates in each *zillah*, is to be committed, as heretofore, to a civil covenanted servant of the Company, who is to

to be styled, collector of the revenue of the *zillah* to which he may be appointed. Previous to entering upon the execution of the duties of his office, he is to take the oath prescribed by act of Parliament for servants of the Company employed in the management or collection of the revenue, before one of the Judges of the Supreme Court of Judicature.

civil covenanted servants of the Company. Oath to be taken by collectors.

IV. The collectors are to correspond with the Board of Revenue, and to conform to all instructions with which they have been furnished by that Board, and that are or may not be altered or revoked by this or any other regulation published in the manner directed in Regulation XLI. 1793, and also to all instructions which the Board of Revenue may hereafter transmit to them.

Collectors to correspond with and obey all orders from the Board of Revenue.

V. The collectors of the several *zillahs*, are to use a circular seal, one inch and a half in diameter. The seals of the collectors in Bengal and Orissa, are to bear an inscription to the following effect, in the Bengal and Persian characters and languages; and the seals of the collectors in Behar, a similar inscription in the Persian character and language, and the Hindostanee language and Nagree character. "The seal of the collector of the *zillah* of ——."

Seals of the collectors.

VI. The collectors are to keep a regular diary of their official transactions, either in the English, Persian, or Bengal language, recording and attesting them with their official signature at the time they may take place.

Collectors to keep an attested diary of their official transactions.

VII. The duties prescribed in the following section, are to be performed by the collectors, under the superintendence of the Board of Revenue.

Duties to be performed by the collectors under the superintendence of the Board of Revenue.

VIII. *First.* To collect the amount of the fixed revenue assessed upon the lands of the *zemindars*, independent *talookdars*, or other actual proprietors of land, with or on behalf of whom a settlement has been or may be concluded.

To collect the public dues from proprietors,

Second. To collect the stipulated annual revenue from the farmers of estates let in farm.

and farmers of land,

Third. To levy the rents and revenue from estates held *khas*.

and from lands held *khas*.

Fourth. To make the future settlement of *khas* or farmed estates, agreeably to the regulations, and the instructions which they may receive for that purpose.

To make the future settlement of farmed or *khas* lands.

Fifth. To prosecute for the recovery of the dues of Government from lands, of whatever description, held exempt from the payment of revenue under illegal or invalid tenures.

To prosecute for the public dues from lands illegally held exempt from the payment of revenue.

Sixth. To pay the pensions and allowances included in the public revenue, and the pensions and compensations granted in consequence of the abolition of the *sayer*.

To pay the *semindarry* pensions included in the public *jumma*, and the *sayer* pensions and compensations.

Seventh. To execute the instructions which may be issued to them by the Court of Wards, regarding disqualified landholders and their estates.

To execute the orders of the Court of Wards.

Eighth. To superintend the division of landed property paying revenue to Government, which may be ordered to be divided into two or more distinct estates.

To superintend the division of estates.

Ninth. To apportion the public revenue on lands ordered to be disposed of at public sale for the discharge of arrears of revenue.

To apportion the *jumma* on lands disposed of at public sale.

Tenth. To collect the tax on spirituous liquors, and intoxicating drugs or articles.

To collect the tax on spirituous liquors or intoxicating drugs or articles.

Eleventh. To procure lands for the native invalid soldiers who may accept of a provision in land.

To procure lands for native invalid soldiers.

Twelfth. To collect the tax for defraying the expence of the police.

To collect the police tax.

Thirteenth. To perform the above, and all other duties, according to the rules that have been or may be prescribed to them, by any regulation published in the manner directed in Regulation XLI. 1793.

To perform the above and all other duties according to the regulations.

Fourteenth. To transmit such annual, monthly, or other accounts, as they now furnish, or may be hereafter required to send, by the Board of Revenue, or any officer under that Board empowered to require such accounts.

To furnish the required annual and other accounts.

Fifteenth.

To conform to all special orders from the Board of Revenue or public officers.

Fifteenth. To conform to all special orders that have been or may be issued to them by the Board of Revenue, or by public officers empowered to issue such orders.

Dewan and native officers to obey the orders of the collector. Not to perform any official act without his sanction. Penalty.

IX. The *dewan*, and all native officers under the collector, are to act agreeably to his orders, and such rules as he may prescribe. They are not to perform any act of authority without his sanction or authority, under pain of being fined in a sum not exceeding six months salary, or of being dismissed from their offices, by the collector, the Board of Revenue, or the Governor General in Council, and also of being sued in the court of judicature for damages by any person who may consider himself aggrieved by such unauthorized act.

Collectors not to employ their private servants in public matters. This prohibition not to prevent their employing their public officers, in the manner authorized.

X. The collectors are prohibited from employing directly or indirectly, their private servants, whether *banyans* or others, in the discharge of any part of their public duties, it being required that in all matters relating to the trust committed to them, they act as the only empowered agents of Government. This prohibition, however, is not meant to restrict them from occasionally employing their assistants or *dewans*, or their inferior public servants, in the cases, and in the manner, in which they are authorized to make use of their agency.

Rules respecting the appointment and removal of native cashkeepers.

XI. The *khezanchee*, or native cash-keeper, in each *zillah*, is to be nominated by the collector, who is to take good and sufficient security from him for the faithful discharge of his trust, and for making good all deficiencies in the public money that may be committed to his charge. The collector is to transmit the names of the person whom he may nominate to the office of *khezanchee*, and of his surety, with a copy of the engagements executed by the latter, to the Board of Revenue; but the person so nominated shall not be considered as appointed until the Board of Revenue shall have signified their approbation both of him and his surety. The native cash-keeper so appointed, shall not be removed but for misconduct, or other sufficient cause proved to the satisfaction of the Board of Revenue; and he and the collector shall be held jointly and severally responsible to Government for the public money committed to their charge.

Form to be observed in issuing public money.

XII. All issues from the treasuries of the collectors are to be made under a warrant signed by the collector, and sealed with the seal of the *zillah*, and countersigned by the *dewan*, who shall write under his signature, the sum for which the warrant may be granted. The native cash-keeper is prohibited paying any money without such written authority, under the penalty of being made responsible for it, should the payment be afterwards found to have been unduly made. These warrants are to be numbered, and a register of them is to be kept in the current language of the country by the keepers of the native records, who are to attest by their respective signatures on the face of the warrant, that it has been duly registered.

Appointment and removal of all native servants vested in the collector. Exceptions. To notify all appointments and removals to the Board of Revenue. Public and registered officers only to be employed in public matters.

XIII. The appointment and dismission of all native public servants on the establishments of the collectorships (the keepers of the native records and the *khezanchee* excepted) are vested in the collectors. But they are to transmit to the Board of Revenue regular notice of all appointments and removals, and are to employ none but such public and registered officers in matters in any respect relating to their official duty, and are not under any plea or pretext, to confer on their public officers any private trust relating to their personal concerns.

In the absence of the collector, the senior assistant to officiate in his room.

XIV. In the event of the death, or removal, of a collector, or of his absence from his station, the senior assistant on the spot is to perform the duties of collector, and the *dewan* and the public officers of the collectorship are accordingly to obey his orders.

Collectors and their officers prohibited being concerned extra officially in the revenues. Native officers, &c. prohibited purchasing lands at public sale in the *zillah*.

XV. No collector, assistant, or *dewan* to a collector, or any native in the employ of a collector, or of an assistant, shall hold directly or indirectly any farm, or be concerned on their private account, in the collection or payment of the revenue of any lands in the *zillah*, either as farmer, surety, or otherwise; and native officers and private servants and dependants of collectors and assistants, are prohibited from purchasing directly or indirectly, any land that the collector may dispose of at public sale, under the penalty of forfeiting the property to Government, upon proof being made to the satisfaction of the Governor General in Council of the property having been so purchased.

This rule not to preclude such native officers or servants from making *bona fide* purchases of land at private sale.

XVI. The rules in the preceding section, however, are not to be considered to prohibit a *dewan* or other native officer of a collector, or any private servant of a collector or of an assistant, from purchasing *bona fide* the proprietary right in lands situated in the *zillah*, by private sale.

XVII.

XVII. No collector shall give land in farm to an European directly or indirectly, or accept the security of a European, for any farmer, dependant *talookdar*, or *ryot*.

Collectors not to give lands in farm to Europeans, or to accept their security for farmers, *talookdars*, or *ryots*.

XVIII. No collector, assistant, or *dewan*, shall directly or indirectly, carry on any trade, or be concerned in any commercial transaction whatever. This prohibition with regard to collectors and their assistants, is declared to extend to the purchase, directly or indirectly, of any goods or commodities in the British dominions in Bengal, for the purpose of remitting money to Europe.

Collectors, assistants, and *dewans* prohibited from trading. This prohibition with regard to collectors and their assistants to extend to the purchase of goods for remitting money to Europe.

XIX. The* dewans *of the collectors are prohibited lending money, directly or indirectly, to any proprietor or farmer of land, dependant* talookdar, *under farmer, or* ryot. *Loans made in opposition to this rule, shall not be recoverable in any court of judicature.*

Dewans *of the collectors prohibited lending money to proprietors of land, &c. Such prohibited loans not recoverable in any court of judicature.*

XX. The collectors are to be careful that the accounts and records of their respective *zillahs*, are kept complete and duly preserved.

Collectors to keep complete, and preserve the public records.

XXI. To render the several *zillahs* as compact as possible, the collectors are to report every instance in which lands included in their respective *zillahs* may be circumscribed by any other *zillah*; and also where lands included in other *zillahs* are circumscribed by their own *zillahs*, in order that such lands may be annexed to the *zillahs* by which they are circumscribed. The collectors are also to send information to the Board of Revenue, of any parts of their *zillahs* which may be intersected by the rivers Ganges, Megna, or Burrampooter.

Rules for rendering the *zillahs* compact.

XXII. The collectors are not to employ sepoys in the collection of the public revenue.

Sepoys not to be employed in the collection of the revenue.

XXIII. Collectors are not to advance money on account of *tuccavy*, without the express sanction of the Board of Revenue.

Collectors not to make advances of *tuccavy* without the orders of the Board of Revenue.

XXIV. The collectors are prohibited deputing any person into the *zillah* of any other collector, or exercising any authority beyond the limits of their respective *zillahs*, excepting in cases in which they may be authorized so to do by a regulation published in the manner directed in Regulation XLI. 1793, or by special orders from a competent authority.

Collectors not to exercise any authority beyond the limits of their respective *zillahs* without general or special orders.

XXV. The collectors are to give monthly receipts for all payments of revenue into their treasuries, specifying the date or dates on which the money may be received, and the species of rupee in which each payment may be made. The keepers of the native records are to keep a register of these receipts regularly numbered. After having registered the receipts, they are to attest on the face of them, the date on which they may be registered. A copy of this register is to be transmitted monthly to the Board of Revenue, or as often as that Board may require. A similar register of receipts is to be kept by all *tehsildars*, *sezawuls*, or other native officers, entrusted with the immediate collection of the public revenue, and a copy of it is to be transmitted to the Collector monthly, or as often as he may require.

Rules with regard to receipts.

XXVI. The monthly, or other receipts, for salaries, pensions, or allowances, of whatever kind, which may be paid by the collectors, are to be deposited amongst the public records of their respective *zillahs*, and a register of them is to be kept by the keepers of the native records. A copy of the register is to be transmitted annually to the Board of Revenue.

Monthly receipts for salaries &c. to be deposited amongst the public records and registered. Copy of the register to be sent annually to the Board of Revenue.

XXVII. To prevent loss of revenue, or confusion in accounts, from the resignation or removal of collectors, no collector is to be permitted to depart from his station, until he shall have either delivered over complete charge of his trust to his successor, or to his assistant, and until notification shall have been made to the Board of Revenue, of his having complied with this rule, and their sanction shall have been obtained for his departure. This rule shall on no account be dispensed with, unless by special permission from the Board of Revenue, which is to be granted only in particular cases that may appear to them to require it.

Collectors resigning or removed, not to quit their station until they have made over complete charge of their trust, and obtained the sanction of the Board of Revenue to their departure.

XXVIII†. The collectors are to pay due attention to all references or requisitions that may be made to them by the president or acting president of the Board of Revenue, for papers, or accounts, or information on matters relating to their public duty.

Collectors to attend to references made by the president or acting president respecting the matters herein specified.

* This section is superseded by Regulation XV. of 1813, sect. 2.
† This and the following section are rescinded by cl. 1, Sect. 2, Reg. III. 1822.

XXIX.

Board of Revenue to superintend the conduct of the collectors.

XXIX. The superintendence of the settlement and collection of the public revenue payable from the lands, and of all other matters entrusted to the collectors, is vested, as heretofore, in a Board of Revenue, consisting of a President, and four other members. Each of the four junior members, previous to entering upon the execution of the duties of his office, is to take the oath prescribed by act of Parliament for servants of the Company employed in the management and collection of the revenue, before one of the Judges of the Supreme Court of Judicature.

To see that the officers under them duly perform their duties. To punish them for disobedience of public regulations. Reporting the circumstances to the Governor General in Council.

XXX. The Board are to be careful that the officers under their authority perform their assigned duties, with regularity, integrity, and assiduity; and they are required to punish the officers under them, as far as the power vested in them for the purpose may allow, for disobedience or inattention to any regulation printed and published in the manner directed in Regulation XLI. 1793, or to any special orders, and to report every such occurrence to the Governor General in Council.

Powers vested in the Board of Revenue to enquire into and punish offences committed by officers subject to their authority.

To summon him to the presidency, or to suspend him from his office.

To fine him.

XXXI. *First.* To enable them to control their officers with effect, they are invested with the following powers for the investigation and punishment of offences committed by any officer subject to their authority, according to their nature and extent.

Second. To summon him to the presidency to explain and justify his conduct, and to suspend him from his office, reporting to the Governor General in Council every instance in which they may exercise these powers.

Third. To impose a fine upon him, not exceeding the amount of his salary for one month.

Such enquiry and punishment not to exempt the officer from being sued in a court of judicature by individuals who may have been injured by his misconduct.

Fourth. It is to be understood, however, that any enquiry which the Board of Revenue may make into the misconduct of any officer subject to their authority, or any fine that they may impose upon him, or order which they may pass respecting him, is not to preclude persons who may have been injured by him, from suing him for the injury in any court of judicature to which he may be amenable.

Rules regarding deputations, the allowances of the persons deputed, and defraying the expence.

XXXII. Deputations ordered by the Board of Revenue are to be immediately reported to the Governor General in Council, with the grounds on which they may have been ordered; and in all instances, admitting of a limitation for completing the business of the deputation, a time is to be fixed for the performance of it, beyond which the person deputed is to receive no allowance or compensation, without explaining the cause of the delay to the full satisfaction of the Board.

Cases in which the Board of Revenue may require the personal attendance of natives.

XXXIII. The Board of Revenue are empowered to require the personal attendance of any proprietor or farmer of land, or any dependant *talookdar*, under farmer, or *ryot*, or any native officer employed under a collector, for the purpose of adjusting any settlement, or examining any accounts, or enquiring into any matter coming within their cognizance, provided the personal attendance of the party shall appear to them indispensably necessary. In such cases, the Board are to direct the collector to serve such person with a written notice under his official seal and signature, specifying the business on account of which his attendance is judged necessary, and requiring him to attend the Board by such period as they may limit, under pain of being subject to such daily fine until he attends, or shows satisfactory cause for his non-attendance, as the Board may think proper to impose. The Board are empowered to fine such persons neglecting to appear by the time required, in such amount as may appear to them proper upon a consideration of the case, and the situation and circumstances in life of the party; and the amount of the fine shall be levied by the collector, by the process prescribed for the recovery of arrears of revenue. But the Board of Revenue are prohibited requiring the personal attendance of any person in cases in which the business can be transacted by a *vakeel.*

Orders of the Board to be sent to the proper executive officers to be enforced.

XXXIV. All* perwannahs, *orders, and directions, issued in consequence of the resolutions of the Board, are to be sent to the proper executive officers to be by them enforced.*

No member excepting the President to perform any separate act of authority. Exception to the rule.

XXXV. No member of the Board, excepting the President as hereafter specially empowered, is to exercise any separate act of authority, unless in cases in which, for the dispatch of business, the Board may think it proper to commit the charge of any specific duty to any member separately.

* This and the following section are rescinded by cl. 1, Sec. 2, Reg. III. 1822.

XXXVI. The Board of Revenue are empowered to issue orders to their subordinate officers for making the settlement of lands that are or may be *khas*, in conformity to the regulations, and any special instructions which may be prescribed to them by the Governor General in Council.

Board of Revenue empowered to issue orders to their subordinate officers for forming the settlement of lands held *khas*.

XXXVII. In all cases of a settlement being made with or on behalf of *zemindars*, independent *talookdars*, or other actual proprietors of land, their lands are to be deemed sufficient security for the payment of the revenue. But where lands are let in farm, a *malzamin*, or surety for the punctual discharge of the revenue, is to be invariably required.

Security for the payment of the revenue not to be demanded from proprietors, but to be required in all cases from farmers.

XXXVIII. No remissions upon the settlement of a preceding year, nor any remissions whatsoever, are to be granted by the Board without the sanction of the Governor General in Council.

Remissions not to be granted without the sanction of the Governor General in Council.

XXXIX. It is to be observed as a general principle, that the settlement of lands that are or may be *khas*, is to be made by the collectors under the regulations, and the instructions of the Board of Revenue. But if the Board should deem a special deputation of one of their members, or of any other person, necessary to form the settlement of any such lands, they are to propose the measure to the Governor General in Council, with their reasons for recommending it.

Settlements to be made by the collectors.

XL. Upon a settlement being concluded with any proprietor or farmer, conformably to the regulations, the Board of Revenue are to issue the usual *bundobusty perwannah* to the proprietor or farmer, without applying to the Governor General in Council for his sanction for that purpose.

Upon a settlement being concluded, the Board of Revenue to issue the usual *bundobusty perwannahs* without reference to the Governor General in Council.

XLI. The collection of the revenue is committed to the collectors; but the Board of Revenue are to see that the revenues are realized by the stipulated periods, or that solid and satisfactory reasons are assigned by the collectors for any delay or deficiency. The power of coercion over the proprietors and farmers of land, is also vested in the collectors, as prescribed in Regulation XIV. 1793.

Revenue to be levied by the collectors. Board of Revenue to see that it is punctually collected, or that satisfactory reasons are assigned for the arrears. Process for the recovery of arrears to be issued by the collectors only.

XLII. The Board are authorized to grant temporary suspensions of the demands of revenue, whenever it may appear to them indispensibly necessary, reporting the sum suspended without delay to the Governor General in Council, with their reasons for the measure. But they are not to grant any suspensions beyond the current year.

Board empowered to grant temporary suspensions. Period for the payment of the sum suspended not to be extended beyond the year in which it may be granted.

XLIII. No remissions of balances are to be granted without the special authority of the Governor General in Council.

Remissions of balances not to be granted without the special sanction of the Governor General in Council.

XLIV. They are also authorized to grant advances of *tuccavy* to proprietors or farmers of land, where it shall appear essentially necessary, in proportions not exceeding five per cent. on the revenue payable from the lands to Government, reporting all such instances to the Governor General in Council. Where a larger sum may be required, his sanction must be previously obtained. The interest to be taken on such advances, is to be one *per cent. per mensem*.

Board of Revenue empowered to advance *tuccavy* under restrictions herein specified.

XLV. The Board of Revenue are to furnish the Governor General in Council with such annual, monthly, or other accounts, as they now are, or may be, required to submit to him. They are likewise to observe all special orders which they have received, or may receive, from the Governor General in Council.

Board of Revenue to furnish the Governor General in Council with the accounts required of them.

XLVI. The Board of Revenue collectively, and individually, are prohibited from being concerned, directly or indirectly, in trade or commerce, (which prohibition is to be understood to extend to the purchase of any goods or commodities in the British dominions in Bengal, for the purpose of remitting money to Europe,) or in any house of agency, or in the direction or management of any bank, or in any transactions for borrowing money with any native revenue officer, or any person responsible for the collection or payment of the public revenue: they are likewise prohibited, without obtaining the previous sanction of the Governor General in Council for that purpose, giving land in farm to any European, directly or indirectly, or accepting the security of a European for any farmer, dependant *talookdar*, or *ryot*, or granting, or confirming any grant, of *malguzaree* or *lakheraje* land, or confirming the succession of any person to such lands, or continuing the pension of any deceased officer, or pensioner, to his family, or making any new general rule whatever.

Prohibitions to be observed by the Board of Revenue.

XLVII.

Board to transmit to the Governor General in Council writ ton acknowledgments for places restored to foreign powers.

XLVII. The Board of Revenue are to transmit to the Governor General in Council, all original acknowledgments which may be delivered to them for places, that they may be directed to restore to foreign nations.

To cause separate accounts to be kept of expenses incurred in reducing rebellious *zemindars* or others.

XLVIII. The Board are to cause separate accounts to be kept of all expences incurred in reducing rebellious *zemindars*, or other persons, with a view of obtaining reimbursement from the offenders.

Board to meet on two fixed days in each week, or as often as may be necessary. Two members to form a Board.

XLIX. The Board of Revenue are to assemble on two fixed days in every week, or as much oftener as the exigency of the business may require. Two members shall be sufficient to form a Board.*

President may summon extraordinary meetings.

L. Extraordinary meetings are to be held whenever deemed necessary by the president, who, in such cases, is to order the secretary to send a written summons to each of the members.

Cases in which the president is to summon a meeting at the request of any of the members of the Board. Board to keep minutes of their proceedings, and to refer to the Governor General in Council matters on which his orders may be necessary.

LI. If a member of the Board should have any material business to lay before them, or communications to make to them, which cannot be taken into consideration on the usual days of meeting, he is to inform the president, and request him to order an extra meeting to be summoned; and the president is to comply with the request. The Board are to keep regular minutes of their proceedings, and report to the Governor General in Council, all subjects of importance which may require his sanction, or special instructions, before the execution of any final resolution on them.

President to determine what business shall be first brought before the Board, and to propose resolutions, or specific questions for the opinion of the members. Opinion of the junior member to be first recorded.

LII. The president is to determine what business shall be first brought before the Board, and he is to prescribe the selection and arrangement of it for their consideration. After the papers have been read, he is to propose such resolutions upon them as he may deem proper, for the consideration of the Board at large, or, he may state specific questions for the opinions of the members, beginning with the junior member, whose opinion shall be first taken and recorded.

Minutes or suggestions of members to follow, and the majority of voices to decide.

LIII. After either of these forms have been attended to, any minutes or suggestions that a member may have to offer, are to follow; and the resolutions proposed are to be confirmed, or the questions determined, by the majority of voices.

Any new proposition respecting the matter in debate, how to be discussed.

LIV. If any new proposition relating to the business under debate, shall arise from the minute or suggestions of any member, it is to be discussed after the first resolutions or questions have been disposed of; and for this purpose, the president is to present it for the consideration of the Board.

Rules for cases in which the president shall not propose a resolution or question after the papers are read.

LV. But if the president, after the papers have been read, should decline proposing any resolutions or questions upon them for the consideration and determination of the Board, any other member may propose or deliver to the secretary, the resolutions or questions which he wishes to be considered; and the secretary is to read them, that they may be decided upon, the junior member giving his opinion to be first recorded, the other members delivering their sentiments in order, and the president stating his opinion last.

President to have the casting vote, where the voices are equal.

LVI. In cases in which there shall be a difference of opinion, and where the voices are equal, the president shall have a casting vote.

Resolution of the majority to be carried into execution. Exception to the rule. Proceedings to be referred to the Governor General in Council at the motion of any member. Letter which is to accompany such references.

LVII. The resolution of the majority of the Board, in case of dissentient voices, is to be carried into execution, unless it shall be agreed by the majority to postpone it. The proceedings of the Board are to be referred to the Governor General in Council at the motion of any member; but all such references are to be accompanied with a letter, stating the substance of the subject discussed, with distinct propositions arising from the opinions given thereon, for the decision of the Governor General in Council.

Dissents from the resolution of the majority, where to be entered. Dissenting members at liberty to record the grounds of their dissent at the next meeting. Opinions not to be recorded on the proceedings of the day,

LVIII. Dissents from the resolutions of the majority of the Board are to be entered after the resolutions; but any member who may record his dissent from a resolution of the majority, is to be at liberty to deliver his reasons for that dissent at the next, or a subsequent meeting of the Board. Any member also acceding to, or dissenting from any proposed resolution, may simply record his affirmative or negative at the time, and deliver in the grounds of his vote at a subsequent meeting. But no opinions shall be recorded on

* From this section to the end of the Regulation, rescinded by cl. 1, sect. 2, Reg. III. 1822.

the

the proceedings of the day, unless delivered before the adjournment of the Board, and no alterations made in opinions replied to, without general consent. For the purpose of expediting the despatch of letters in particular cases in which it may be necessary, the signatures of two members to any letter shall be deemed sufficient, and all letters are to be invariably signed when presented without any unnecessary detention. Extracts from proceedings, and other enclosures, duly examined and attested, are not to be delayed for the perusal of the members, the secretary being answerable for the accuracy of the extract, and the examiner for the correctness of the copy.

unless delivered before the adjournment of the Board. Cases in which the signature of two members to a letter shall be sufficient.

Secretary to be responsible that extracts are properly made.

LIX. If any particular business should occur to a member, which is not immediately before the Board amongst the current papers selected for their consideration, or expressly referred to therein, he is to communicate it to the president, that it may be brought forward at a proper time, according to his judgment of its importance, on a comparison with that of the subjects selected for consideration; and, if it should not be discussed at that meeting, the president is required to introduce it as the first subject of discussion at the next.

Rules for cases in which any business of importance may occur to a member, that may not be included amongst the papers selected for the consideration of the Board.

LX. All papers or accounts referred to the Governor General in Council for orders, are to be accompanied by a letter, explaining summarily the business referred, and stating the opinion of the Board respecting it. And in forming the settlement of lands, whenever it may appear to them necessary to grant an abatement on the former jumma, *the amount of the abatement, and the* jumma *proposed, are to be specified in the body of the letter.*

Rules respecting references to the Governor General in Council for orders.

LXI. The Board of Revenue are to be particularly careful to preserve their records complete; and for this purpose, they are to direct an annual list to be formed of all the English records in their office not entered in their books of proceedings, which are to be registered numerically according to the dates of their receipt or record.

Records of the Board to be carefully preserved.

LXII. No member of the Board of Revenue, excepting the president, shall be allowed to have copies of any of the records, excepting of his own minutes; nor shall any officer of the Board have copies of any of the papers for his private use.

No member, excepting the president, shall have copies of any papers but his own minutes. Officers of the Board not allowed to take copies of papers for their own use.

LXIII. For the purpose of preserving the records complete, and ready for inspection at all times, the members are to attend at the house where the Board assemble, for the purpose of consulting the records, whenever they may find it necessary. But if any member of the Board should occasionally wish to peruse any of the records at his own house, he may do it with the consent of the Board, to whom he is to signify his wish at their meeting, receiving them from, and returning them to, one of the secretaries, who is required to keep a memorandum of their delivery and return. It is to be at the option of the Board, to give or refuse their acquiescence to any such application, which the member making it may record or not as he thinks proper, the object of this restriction being to prevent the loss of the records, or any obstruction to the official business, by an unseasonable removal of them.

Rule for keeping the records complete and ready for inspection.

LXIV. On the thirtieth of each calender month, the Board of Revenue are to submit to the Governor General in Council, one complete set of their proceedings for the preceding month, with the usual index and appendix; and as soon afterwards as may be practicable a second complete set, to be forwarded to the Honourable Court of Directors.

Board to furnish copies of their proceedings monthly for the Court of Directors and the Governor General in Council.

LXV. Exclusive of the authority vested in the president of the Board of Revenue by any of the rules above stated, he is declared to possess the following special powers and privileges: to issue of his own authority, during the intervals of the meetings of the Board, such occasional or subsidiary orders as may be necessary for carrying into execution any existing resolutions of the Board, or for the attendance of persons, or for preparing materials for the consideration of the Board, or regarding any matters which the Board may judge it advisable to commit to his separate charge as their executive member.

Special powers of the president.

LXVI. All European and native officers of the Board, are required to obey the orders of the president, in all matters in which he is authorized to issue orders.

Officers of the Board to obey the president.

LXVII. The president of the Board is empowered to require the collectors, and other subordinate officers, to furnish him with papers, accounts, or information, for the use of the Board, or to cause the attendance of individuals whose personal appearance they are authorized to require at the Board.

Collectors and subordinate officers to obey the requisitions of the president in the cases herein specified.

President may have copies of the records or the records themselves sent to him.

LXVIII. The president is also authorized to have copies of any of the records, or to have the records themselves sent to him, whenever he may require them, one of the secretaries in the latter case minuting their delivery and return.

President may adjourn the meeting to the next fixed day of meeting. Not to make two adjournments successively. If he is unable to attend on the second day fixed, the senior member present to preside.

LXIX. The president is authorized to adjourn the meeting of the Board from one of the fixed days, to the succeeding fixed day, in case he should from indisposition, or other cause, be unable to attend; but he is not to make two adjournments successively. If he should be unable to attend on the second day fixed for meeting, the senior member present is to preside in his stead.

Powers of the president vested in the acting president for the time being.

Senior member to preside in the absence of the president.

LXX. Whatever powers are declared to be vested in the president, are likewise vested in the acting president for the time being; and in the event of the absence of the president from sickness, or other cause, the senior member present is to preside, and discharge all his functions.

A. D. 1793. REGULATION XXI.

A REGULATION *for establishing in each Zillah, an Office for keeping the Records in the native Languages which relate to the public Revenue, and prescribing Rules for the Conduct of the Keepers of the Records.*—PASSED *by the Governor General in Council, on the* 1*st May* 1793; *corresponding with the* 21*st Bysaak* 1200 *Bengal era; the* 6*th Bysaak* 1200 *Fussily; the* 21*st Bysaak* 1200 *Willaity; the* 6*th Bysaak* 1850 *Sumbut; and the* 19*th Ramzaan* 1207 *Higeree.*

Preamble.

THE public revenue payable from estates with the proprietors of which a settlement has been or may be concluded, being declared fixed in perpetuity, it becomes essential to the future security of the dues of Government, and of the rights and property of individuals, that all accounts and papers regarding the decennial settlement, the allotment of the revenue on the shares of estates that may be divided, as well as all other documents in any respect relating to the public demand upon the lands, should be carefully preserved. For this purpose, and to facilitate reference to the revenue records, the following rules have been enacted.

Office for keeping revenue records in the native languages established in each *zillah*.

II. An office shall be established in each *zillah* for keeping all records and papers in the native languages, which in any respect relate to the public revenue.

Office to be superintended by two natives, who are to hold their appointments during their good behaviour.

Office declared not hereditary.

III. The office shall be superintended by two natives, who shall form a part of the establishment of the collector, and shall be styled, "keepers of the revenue records in the native languages." They shall be appointed by the Governor General in Council, and shall not be removable but for misconduct proved to his satisfaction. The office, however, is expressly declared not to be hereditary.

Register to be kept of the accounts and papers, in a book to be paged, and to be attested by the judge of the *zillah*.

Existing accounts and records to be first entered.

IV. The keepers of the records are to keep a register in the Bengal and Persian languages in Bengal and Orissa, and in the Persian language in Behar, of all accounts, papers, and documents, in any respect relating to the public revenue, in a book or books, which shall be paged, and each leaf of which shall be attested by the judge of the *dewanny adawlut* of the *zillah*, and who shall insert in his own handwriting, on the last leaf of each book he may so attest, the number of pages contained in it. The accounts and papers now deposited in the several *zillahs* are to be first entered in the register, and the keepers of the records are to prepare a list of them for that purpose immediately upon the receipt of this regulation.

Keepers of the records to endorse and attest upon the back of every paper, the number of the page in which it may be registered.

V. The keepers of the records, or one of them, shall endorse on the back of every paper which may be registered, the number of the page in which it may be registered, and attest the endorsement with his or their official signature.

Keepers of the records to be careful they are not destroyed by insects, damp, or otherwise.

VI. The keepers of the records are to be careful that the accounts and other records are not destroyed by insects, damp, or otherwise, and that they are not removed from the office of the collector, without his express orders.

To be liable to dismission if papers are destroyed, or they cannot give a satisfactory account of them.

VII. If any papers or records entered in the register, shall be destroyed in consequence of the neglect, or any omission of the keepers of the records, or if any such records or papers shall not be forthcoming, and they shall not be able to give a satisfactory account of them, they shall be liable to dismission from their office.

Keepers of the records to attend to all rules regarding their office prescribed by any regulation printed and published in the manner directed in Regulation XLI. 1793.

VIII. The keepers of the records are enjoined to attend to all rules or orders respecting the duties of their office, which may be prescribed to them by any regulation printed and published in the manner specified in Regulation XLI. 1793, and also to any directions respecting the better keeping, preserving, or registering the accounts and other records of the *zillah*, which may be issued to them by the collector, under whose superintendence they are to perform the duties of their office.

A. D. 1795. REGULATION V.

A REGULATION *prescribing Rules for the Conduct of the Collector of the public Revenue, in the Province of Benares.*—PASSED *by the Governor General in Council, on the* 27*th March* 1795 ; *corresponding with the* 16*th Chyte* 1201 *Bengal era ; the* 22*d Chyte* 1202 *Fussily ; the* 16*th Chyte* 1202 *Willaity ; the* 22*d Chyte* 1852 *Sumbut ; and the* 5*th Ramzaan* 1209 *Higeree.*

Preamble.

THE following rules are prescribed for the guidance of the collector of the public revenue, in the province of Benares.

Collection of the revenue in the province of Benares, to be committed to one covenanted civil servant of the Company, who is to act in the two capacities of collector of the customs, and collector of the land and other revenues.

II. *First.* The collection of the public revenue, whether arising from the customs, or the lands, or other source, is to be committed to one covenanted civil servant of the Company, who is to be styled in his capacity of collector of the customs, " collector of the customs in the province of Benares ;" and in his capacity of collector of the land, and other revenues, exclusive of the customs, " collector of the revenue in the *zillahs* and places in the province of Benares."

Oath of office as collector of the customs,

Second. As collector of the customs, the collector, previous to entering upon the execution of the duties of his office, is to take and subscribe an oath similar to that prescribed to the collector of the Government customs at Mangee, in Section 3, Regulation XLII. 1793.

and as collector of the land and other revenues.

Third. As collector of the land and other revenues, exclusive of the customs, he is to take and subscribe the oath prescribed by act of parliament, for servants of the Company employed in the collection of the revenue.

Collector, in his capacity of collector of the customs, to act immediately under the authority of the Board of Trade, and the rules and regulations herein specified,

III. *First.* In his capacity of collector of the customs, the collector is to conform to Regulation III. 1795, and such other regulations relating to his office, as may be printed and published in the manner prescribed in Regulation XLI. 1793, and is to correspond with, and obey all orders which he may receive from, the Board of Trade, or the Governor General in Council.

and as collector of the land and other revenues, to act immediately under the authority of the Board of Revenue, and to conform to the rules and regulations herein specified.

Second. As collector of the land, and other revenues, exclusive of the customs, he is to correspond with, and obey all orders which may be transmitted to him by, the Board of Revenue, and the Governor General in Council, and is to conform to the rules contained in the following sections.

Seal of the collector.

IV. The collector is to use a circular seal, one inch and a half in diameter, with an inscription to the following effect, in the Persian character and language, and the Hindoostanee language and Nagree character, " the seal of the collector of Benares."

Collector to keep an attested diary of his official transactions.

V. The collector is to keep a regular diary of his official transactions, either in the English, Persian, or Hindoostanee languages, recording and attesting them with his official signature, at the time they may take place.

Duties to be performed by the collector, under the superintendence of the Board of Revenue.

VI. The duties prescribed in the following sections, are to be performed by the collector, under the superintendence of the Board of Revenue.

To collect the public dues from the proprietors,

VII. *First.* To collect the amount of the fixed revenue assessed upon the lands of the *talookdars*, *zemindars*, *putteedars*, distinct or common, or other actual proprietors of land.

and farmers of revenue,

and from lands held *amauny*.

Second. To collect the stipulated annual revenue, from the farmers of estates let in farm.

Third. To collect the public dues from estates held *amauny*, (Estates for the payment of the revenue of which, no settlement has been concluded, or may subsist.)

To make the future settlement of *amauny* and farmed lands.

On what principles such settlements are to be made.

Fourth. To make the future settlement of *amauny* and farmed estates, agreeably to the regulations, and the instructions which he may receive for that purpose; observing it as a general rule, in forming the settlement of all lands held *amauny*, that the public revenue to be paid to Government is to be fixed according to the actual *jydaad* or existing funds, arising from the lands in cultivation, after deducting ten per cent. from such funds, for the charges of management, and the profits of the party with whom the settlement may be made, and adding, where there is much uncultivated ground within the limits of the lands to be included in the settlement, a moderate *russud* or progressive increase, for the four or five first years of it. The settlement of lands let in farm, to be made on the death of the farmer, will regard only the determination respecting the person who is to succeed to the lease, and is not to affect the amount of the public revenue assessed on the lands included in the lease, which in all farmed estates is to continue unalterable, as it may have been fixed by the rules regarding the permanent settlement concluded in, or subsequent to, the Fussily year 1197. But if the parties entitled to re-enter into possession as *zemindars*, on the avoidance of the lease of any farmer, under the operation of Section 3, Regulation I. 1795, shall not accept of reinstatement on condition of paying the existing fixed *jumma*, they shall not be entitled to be restored in future, unless they agree to the payment of a *jumma* to be adjusted agreeably to the rules above prescribed for forming the settlement of *amauny* lands in general, or such other conditions as shall be prescribed by the Governor General in Council.

To prosecute for the public dues from lands illegally held exempt from the payment of revenue.

Fifth. To prosecute for the recovery of the dues of Government, from lands of whatever description, held exempt from the payment of revenue, under illegal or invalid tenures.

To pay the *zemindaree* pensions, included in the public *jumma*, and the *sayer* pensions.

Sixth. To pay the pensions and allowances included in, or chargeable on, the public revenue, inclusive of those granted in lieu of former charitable assignments on the abolished *sayer*, according to the separate regulation for those purposes.

To execute the orders of the court of wards, whenever its jurisdiction shall be extended to Benares.

Seventh. To execute the instructions of the court of wards, regarding disqualified landholders, and their estates, whenever the jurisdiction of that court shall be extended to Benares.

To superintend the division of estates.

Eighth. To superintend the division of, and to apportion the *jumma* on, landed property paying revenue to Government, which, whether from private sale, donation, or otherwise, from being joint and undivided, may become separated into two or more distinct estates, in conformity to Regulations XXV. 1793, and XXVI. 1795, and Section 7, Regulation XXVII. 1795.

To apportion the *jumma* on lands disposed of at public sale.

Ninth. To apportion the revenue on any part or parts of estates ordered to be disposed of by public sale, for the discharge of arrears of revenue, agreeably to the principles prescribed in Section 7, Regulation XXVII. 1795.

To collect the tax on spirituous liquors or intoxicating drugs or articles, and of *ghur dewarry*.

Tenth. To collect the tax on spirituous liquors, and intoxicating drugs or articles, and the tax of *ghur dewarry* or *khanah shoomary*, according to the separate regulation for that purpose.

To procure lands for native invalid soldiers.

Eleventh. To procure lands for the native invalid soldiers, who, on taking a discharge from the service, or otherwise, may accept of a provision in land.

To perform the above and all other duties according to any regulations for his guidance printed and published in the manner prescribed in Regulation XLI. 1793.

Twelfth. To perform the above, and all other duties, according to the rules that have been, or may be prescribed to him, by any regulation published in the manner directed in Regulation XLI. 1793.

To furnish the required annual and other accounts.

Thirteenth. To transmit such annual, monthly, or other accounts, as were furnished by the late resident, or as may be hereafter required to be sent by the Board of Revenue, or any officer under that Board, empowered to require such accounts.

To conform to all special orders from the Board of Revenue, or public officers.

Fourteenth. To conform to all special orders that may be issued to him by the Board of Revenue, or by public officers empowered to issue such orders.

To procure redress in cases of complaint from the

VIII. On complaints being preferred by any of the *malguzars* and *ryots* of the raja's family *zemindaree* of Gungapoor, and of his *jaghires* of Budhoee and Kera Mungrore, the

collector

collector is to cause redress to be afforded to the complainants, in the manner pointed out in the agreement concluded between the raja and the resident, on the 27th of October 1794, as prescribed in Section 3, Regulation XV. 1795; corresponding on such matters, when necessary, immediately with the Governor General in Council.

malguzars, and *ryots* of the *raja's jaghire*, and his paternal *zemindares* of Gungapoor.

IX. The *serishtadar, (who is henceforward to be denominated the dewan,)* and all native officers under the collector, are to act agreeably to his orders, and such rules as he may prescribe. They are not to perform any act of authority without his sanction, under pain of being fined in a sum not exeeding six months' salary, or of being dismissed from their offices, by the collector, the Board of Revenue, or the Governor General in Council, and also of being sued in the court of judicature for damages, by any person who may consider himself aggrieved by such unauthorized act.

The *dewan* and native officers, to obey the orders of the collector, and not to perform any public act without his sanction.

Penalty.

X. The collector is prohibited from employing, directly or indirectly, his private servants, whether *banyans* or others, in the discharge of any part of his public duties, it being required in all matters relating to the trust committed to him, that he act as the only empowered agent of Government. This prohibition, however, is not meant to restrict him from occasionally employing his assistants, or *dewan*, or his inferior public servants, in the cases, and in the manner in which he is authorized to make use of their agency.

Collector not to employ his private servants in public matters.

XI. The *khezanchee*, or native cashkeeper at Benares, is to act under the orders of the collector, who is to report to the Board of Revenue all instances in which he may have cause of complaint against the *khezanchee* or his agents. The *khezanchee* is not to be removed from his office without the sanction of the Governor General in Council.

Rules respecting the *khezanchee*.

XII. All issues from the treasury of the collector, are to be made under a warrant signed by the collector, and sealed with his official seal,* *and countersigned by the dewan, who shall write under his signature, the sum for which the warrant may be granted.* The native cashkeeper is prohibited paying any money without such written authority, under the penalty of being made responsible for it, should the payment be afterwards found to have been unduly made. These warrants are to be numbered, and a register of them is to be kept in the current language of the country, by the keepers of the native records, who are to attest by their respective signatures on the face of the warrant, that it has been duly registered.

Form to be observed in issuing public money.

XIII†. *The appointment and dismission of all native public officers on the establishment of the collectorship, the keepers of the records, and the* khezanchee *excepted, are vested in the collector;* but he is to transmit to the Board of Revenue, regular notice of all appointments and removals, and is to employ none but such public and registered officers in matters in any respect relating to his official duty, and is not, under any plea or pretext, to confer on his public officers, any private trust relating to his personal concerns.

Appointment and removal of native servants vested in the collector.

Exceptions.

To transmit regular notice of all appointments and removals to the Board of Revenue.

Public and registered officers only to be employed in public matters.

XIV. In the event of the death or removal of the collector, or of his absence from his station, the senior assistant on the spot is to perform the duties of collector; and the *dewan*, and the public officers of the collectorship, are accordingly to obey his orders.

In the absence of the collector, the senior assistant to officiate in his room.

XV. No collector, assistant, or *dewan* to a collector, nor any native in the employ of a collector, or of an assistant, shall hold, directly or indirectly, any farm, or be concerned on his private account, in the collection or payment of the revenue of any lands in the province, either as farmer, surety, or otherwise; and native officers, and private servants, and dependants of collectors, and assistants, are prohibited from purchasing, directly or indirectly, any land which the collector may dispose of at public sale, under the penalty of forfeiting the property to Government, upon proof being made to the satisfaction of the Governor General in Council, of the property having been so purchased.

Collector and his officers prohibited being concerned extra officially in the revenue.

Native officers prohibited purchasing lands at public sale in the district.

XVI. The rules in the preceding section, however, are not to be considered to prohibit a *dewan*, or other native officer of a collector, or any private servant of a collector, or of an assistant, from purchasing *bonâ fide* the proprietary right in lands situated in the *zillah* by private sale.

This rule not to preclude such native officers, or servants, from making *bonâ fide* purchases of land at private sale.

XVII. No collector shall give land in farm to a European, directly or indirectly, or accept the security of a European for any *zemindar*, farmer, or *ryot*.

Collector not to give lands in farm to Europeans, nor to accept of their security for *zemindars*, farmers, or *ryots*.

* This, and the other rules in this regulation regarding the *dewan*, are rescinded by Section 2, Regulation XV. 1813. by which the office is abolished.

† Rescinded by Section 3, Regulation V. 1804.

Collector, assistant, or *dewan*, prohibited from trading.

XVIII. No collector, assistant, or *dewan*, shall directly or indirectly, carry on any trade, or be concerned in any commercial transaction whatever. This prohibition with regard to the collector, and his assistants, is declared to extend to the purchase, directly or indirectly, of any goods or commodities in the provinces of Benares, Bengal, Behar, or Orissa, for the purpose of remitting money to Europe.

Dewan of the collector prohibited from lending money to landholders, &c.

XIX. The* dewan *of the collector, is prohibited lending money, directly or indirectly, to any proprietor or farmer of land, under-farmer, or* ryot. *Loans made in opposition to this rule, shall not be recoverable in any court of judicature.*

Collector to keep complete and preserve the public records.

XX. The collector is to be careful that the accounts and records are kept complete, and duly preserved.

Sepoys not to be employed in the collection of the public revenue.

XXI. The collector is not to employ *sepoys* in the collection of the public revenue.

No advances of *tuccavy* to be made but by the sanction of the Board of Revenue.

XXII. The collector is not to advance any money on account of *tuccavy*, without the express sanction of the Board of Revenue.

Rule with regard to receipts.

XXIII. The collector is to give monthly receipts, under the joint attestations of himself, and of the raja, for all payments of revenue into the treasury, specifying the date or dates on which the money may be received, and the species of rupee in which each payment may be made. The keepers of the native records, are to keep a register of these receipts regularly numbered. After having registered the receipts, they are to attest on the face of them, the date on which they may be registered. A copy of this register is to be transmitted monthly to the Board of Revenue, or as often as that Board may require. A similar register of receipts is to be kept by all *tehsildars*, *sezawuls*, or other native officers, entrusted with the immediate collection of the public revenue; and a copy of it is to be transmitted to the collector monthly, or as often as he may require.

Monthly receipts for salaries to be deposited amongst the public records, and registered.

XXIV. The monthly or other receipts for salaries, pensions, or allowances, of whatever kind, which may be paid by the collector, are to be deposited amongst the public records, and a register of them is to be kept by the keeper of the native records. A copy of the register is to be transmitted annually to the Board of Revenue.

Collector resigning, or removed, not to quit the station without a complete transfer of his trust, and the sanction of the Board of Revenue to his departure, shall have been obtained.

XXV. To prevent loss of revenue, or confusion in accounts, from the resignation or removal of the collector, no collector is to be permitted to depart from his station, until he shall have either delivered over complete charge of his trust to his successor, or to his assistant, and until notification shall have been made to the Board of Revenue, of his having complied with this rule, and their sanction shall have been obtained for his departure. This rule shall on no account be dispensed with, unless by special permission from the Board of Revenue, which is to be granted only in particular cases, that may appear to them to require it.

Collector to attend to references made by the president, or acting president.

XXVI†. The collector is to pay due attention to all references or requisitions that may be made to him by the president, or acting president of the Board of Revenue, for papers, or accounts, or information, on matters relating to his public duty.

Authority to be exercised by the Board of Revenue over the collector.

XXVII. The Board of Revenue are to be careful that the collector performs his assigned duties, for which purpose they are vested with the same powers over him as they possess over the collectors in the other three provinces, by Regulation II. 1793; and they may accordingly summon him to the presidency, to explain and justify his conduct, or suspend him from his office, or fine him in the manner, and under the reservation set forth and provided in clauses first, second, third, and fourth, Section 31, of that regulation.

Collector may depute his assistant on local enquiries.

XXVIII. The collector may depute his assistant to make occasional local enquiries into the causes of balances, or deficiencies in the revenue, but he is forthwith to advise the Board of Revenue of such deputations, and to conform to the instructions with which they may furnish him.

Board of Revenue may require the personal attendance of landholders, &c.

XXIX. The Board of Revenue are vested with the same authority, in respect to requiring the attendance of natives concerned in the revenues, as they are empowered to exercise in Bengal, Behar, and Orissa, by Section 33, Regulation II. 1793, under the rules and restrictions therein specified.

* Rescinded by Section 2, Regulation XV. 1813.
† Rescinded by clause first, Section 2, Regulation III. 1822.

XXX.

XXX. The Board of Revenue are empowered to issue orders to their subordinate officers, for making the settlement of lands that are or may be held *amauny*, in conformity to the regulations, and any special instructions which may be prescribed to them by the Governor General in Council.

Board of Revenue empowered to issue orders to their subordinate officers for forming the settlement of lands held *amauny*.

XXXI. In all cases of a settlement being made with, or on behalf of *talookdars*, *zemindars*, *putteedars*, or other actual proprietors of land, their lands are to be declared in their engagements, to be responsible for the payment of the revenue; besides which, a *maalzamin*, or surety, for the punctual discharge of the revenue, is to be invariably required.

Security for the payment of the revenue to be demanded from *zemindars*, as well as from farmers.

XXXII. It is to be observed as a general principle, that the settlement of lands that are or may be *amauny*, is to be made by the collector, under the regulations, and the instructions of the Board of Revenue. But if the Board should deem a special deputation of one of their members, or of any other person, necessary to form the settlement of any such lands, they are to propose the measure to the Governor General in Council, with their reasons for recommending it.

Settlements to be made by the collector.

Cases in which the Board may propose to depute one of their members to make a settlement.

XXXIII. Upon a settlement being concluded with any proprietor, or farmer, conformably to the regulations, the collector is to receive from him the usual *cobooleat*, and to sign and deliver the *pottah* in conformity thereto, after it shall have been attested by the seal and signature of the raja, in pursuance of the agreement to that effect, concluded between the raja and the resident, under date the 17th of October 1794.

Upon a settlement being concluded, the usual *pottah* and *cobooleat*, to be issued and received accordingly, under the raja's seal, and the collector's signature.

XXXIV. The collection of the revenues is committed to the collector; but the Board of Revenue are to see that the revenues are realized by the stipulated periods, or that solid and satisfactory reasons are assigned by the collector for any delay or deficiency. The power of coercion over the proprietors and farmers of land, is also vested in the collector, as prescribed in Regulation VI. 1795.

Revenue to be levied by the collector.

Board of Revenue to see that it is punctually collected, or that satisfactory reasons are assigned for the arrears.

XXXV. In cases in which since the conclusion of the settlement, the rivers may have carried away so much of the ground included in the engagements of any *zemindar*, or farmer, as to disable him from paying the stipulated revenue; the collector, after minute enquiry, is to report the circumstances, and the amount of the deficiency thereby occasioned, to the Board of Revenue, through whom the orders of the Governor General in Council will be issued to the collector, for affording such relief to the party or parties, as may appear necessary.

Cases of *dereah shekesty*.

XXXVI. The Board of Revenue are authorized to grant advances of *tuccavy* to proprietors or farmers of land, where it shall appear essentially necessary, in proportions not exceeding five per cent. on the revenue payable from the lands to Government, reporting all such instances to the Governor General in Council. Where a larger sum may be required, his sanction to the advance must be previously obtained. The interest to be taken on such advances, is to be one per cent. per mensem.

Board of Revenue empowered to advance *tuccavy* under the restrictions herein specified.

A. D. 1795. REGULATION XXX.

A REGULATION *for extending to the Province of Benares, Regulation XXI.* 1793, *entitled, "A Regulation for establishing in each Zillah, an Office for keeping the Records in the native Languages which relate to the public Revenue, and prescribing Rules for the Conduct of the Keepers of the Records."*—PASSED *by the Governor General in Council, on the* 27*th March* 1795; *corresponding with the* 16*th Chyte* 1201 *Bengal era; the* 22*d Chyte* 1202 *Fussily; the* 16*th Chyte* 1202 *Willaity; the* 22*d Chyte* 1852 *Sumbut; and the* 5*th Ramzaan* 1209 *Higeree.*

Preamble.

ON grounds similar to those stated in Regulation XXI. 1793, for establishing an office in each collectorship in the provinces of Bengal, Behar, and Orissa, for keeping the records in the native languages which relate to the public revenue, the following rule has been enacted.

Regulation XXI. 1793, extended to the province of Benares.

II. An office shall be established in the province of Benares, for keeping all records and papers in the native languages, which in any respect relate to the public revenue arising from the lands, or other sources, in the jurisdictions of the city court, and the *zillah* court, under the rules prescribed in Regulation XXI. 1793.

A. D. 1797. REGULATION XV.

A REGULATION *for levying certain Fees to defray the Expence of the Offices for keeping the Records in the native Languages which relate to the public Revenue, established under Regulations XXI.* 1793, *and* XXX. 1795.—PASSED *by the Governor General in Council, on the* 24*th November* 1797; *corresponding with the* 11*th Aughun* 1204 *Bengal era; the* 20*th Aughun* 1205 *Fussily; the* 11*th Aughun* 1205 *Willaity; the* 20*th Aughun* 1854 *Sumbut; and the* 4*th Jumaud-us-Sanee* 1212 *Higeree.*

Preamble.

REGULATIONS XXI. 1793, and XXX. 1795, directing the appointment of keepers of the revenue records in the native languages, these officers have been nominated accordingly; but the Governor General in Council deeming it reasonable that the individuals, whose rights and property may derive additional security from this institution, should contribute towards defraying the expence attending it; the following rules have been enacted, to be in force in the provinces of Bengal, Behar, Orissa, and Benares, from the date of the receipt of this regulation in the several districts respectively.

Fees to be levied by the collectors on registry of the division or union of estates, or lands.

II. *First.* Fees at the following rates shall be levied by the collectors of the revenue on the registry of any division or union of an estate, or estates, or of lands held exempt from the payment of revenue.

On estates paying revenue, four annas per cent. on the annual *jumma*.

Second. On any division of an estate, or union of estates, paying revenue to Government, that may take place under Regulations XXV. 1793, or XXVI. 1795, at the rate of one quarter, or four annas, per cent. on the annual *jumma*, or revenue payable to Government, from the property included in the union or division.

On estates exempt from payment of revenue, two and half per cent. on the annual produce.

Third. On any division of lands exempt from the payment of public revenue, or any union of such lands, forming originally part of the same grant, made by the proprietor or proprietors of the grant, at the rate of two and a half per cent. on the amount of the annual produce of the property included in the union or division.

Fees to be levied on the registry of transfers of land.

III. *First.* Fees at the following rates shall be levied by the collectors on the registry of any transfer of the whole or the part of an estate or estates, or lands held exempt from the payment of revenue, by deed of sale, or gift, or otherwise.

On lands paying revenue, one quarter per cent. on the annual *jumma*.

Second. If the estate shall be subject to the payment of revenue to Government, one quarter, or four annas per cent. on the annual *jumma* or revenue payable to Government from the property transferred.

On lands exempt from payment of revenue, two and a half per cent. on the annual produce.

Third. If the lands shall be held exempt from the payment of revenue to Government, two and a half per cent. on the amount of the annual produce of the lands transferred.

What is to be considered the annual jumma payable to Government,

IV. Throughout this regulation, by the annual *jumma* payable to Government, is to be understood, the amount of the revenue payable to Government for the year in which the division, union, or transfer, may be registered, according to the permanent settlement; or the engagements of the farmers, if the lands be farmed; or the estimated receipts, if no settlement of the lands shall have been concluded on the part of Government either with the proprietors

and what the annual produce of lands exempt from payment of revenue.

Mode of compelling the production of accounts to ascertain the annual produce.

Penalty for non-compliance.

or with farmers: and by the annual produce of lands held exempt from the payment of revenue, is to be understood, the amount of the rents received and receivable by the proprietor or the possessor of the lands on account of the year preceding the year in which the division, union, or transfer, may by registered; and the person in possession of such accounts shall be bound to produce them on a written requisition from the collector, and shall be subject for non-compliance therewith, to the payment of such daily fine until the accounts be produced, as the Board of Revenue may think proper to impose, on a consideration of the situation and circumstances in life of the party.

Fees and fines how to be levied.

V. The amount of the fees and the fines leviable under this regulation, shall be payable to the collector on his demand; and if not discharged, shall be leviable by the same process as the payment of arrears of revenue due to Government may be enforced.

Fee not to exceed one hundred sicca rupees in any one instance.

VI. No person shall be liable under this regulation to the payment of a greater sum than one hundred sicca rupees, on account of any transfer of an estate, or part of an estate, or of lands held exempt from the payment of revenue; or any division of an estate, or the union of any estates, or of lands held exempt from the payment of revenue; and accordingly, when the fee on any such transaction would, calculating according to the rates above prescribed, amount to a greater sum than one hunderd sicca rupees, the excess above that sum shall not be demanded or received.

Fee prescribed by Section 2, by whom to be paid.

VII. The fees on the division of any estate, or the union of estates paying revenue to Government, leviable under Section 2, of this regulation, shall be paid on the registry of the same, by the party or parties who are bound to pay the charges attending the division of estates under the rules prescribed in Regulation XXV. 1793, or XXVI. 1795, (according to the province in which the lands may be situated,) and in the same proportions. If the property divided or united be lands held exempt from the payment of revenue, the fees shall be paid by the parties in whose names the property may be registered, in the proportion of their respective interests therein.

Fee prescribed by Section 3, by whom to be paid.

VIII. The fees on the transfer of landed property, by deed of sale, or gift, or otherwise, leviable under Section 3, shall be paid by the party to whom the property may be transferred, on the transfer being entered in the public registers of lands.

Fees to be carried to the credit of Government, and collectors to grant receipts.

IX. All sums which may be received by the collectors under this regulation, shall be carried to the account of Government, and the collectors are required to grant receipts to the parties for the amount which may be paid by them respectively.

A. D. 1803. REGULATION XXIII.

A REGULATION *for establishing in each Zillah, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, an Office for keeping the Records in the Native Languages, which relate to the public Revenue; and prescribing Rules for the Conduct of the Keepers of Records.*—PASSED *by the Governor General in Council, on the* 24*th of March* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

Preamble.

IT being essential to the future security of the dues of Government, and of the rights and property of individuals, that all accounts and papers regarding the assessment, the allotment of the revenue on the shares of estates that may be divided, as well as all other documents, in any respect relating to the public demand upon the lands, should be carefully preserved; and the Governor General in Council deeming it reasonable that the individuals, whose rights and property may derive additional security from this institution, should contribute towards defraying the expense attending it; the following rules have been accordingly enacted.

Office for keeping revenue records in the native languages established in each *zillah*.

II. An office shall be established in each *zillah* for keeping all records, and papers in the native languages, which may in any respect relate to the public revenue.

Office to be superintended by two natives; during their good behaviour.

Office not hereditary.

III. The office shall be superintended by two natives; who shall form a part of the establishment of the collector, and shall be styled "keepers of the revenue records in the native languages." They shall be appointed by the Governor General in Council, and shall not be removable but for misconduct proved to his satisfaction. The office, however, is expressly declared not to be hereditary.

Register to be kept of the accounts and papers, in a book to be paged, and to be attested by the judge of the *zillah*.

Existing accounts and records to be first entered.

IV. The keepers of the records are to keep a register in the Persian language, and in the Hindoostanee language, of all accounts, papers, and documents, in any respect relating to the public revenue, in a book or books which shall be paged, and each leaf of which shall be attested by the judge of the court of *adawlut*, of the *zillah*; and who shall insert in his own handwriting, on the last leaf of each book he may so attest, the number of pages contained in it. The accounts and papers now deposited in the several *zillahs* are to be first entered in the register, and the keepers of the records are to prepare a list of them for that purpose immediately upon the receipt of this regulation.

Papers how to be entered.

V. The keepers of the records, or one of them, shall endorse on the back of every paper which may be registered, the number of the page in which it may be registered; and attest the endorsement with his or their official signature.

Keepers of the records to be responsible for their preservation.

VI. The keepers of the records are to be careful that the accounts and other records are not destroyed by insects, damp, or otherwise; and that they are not removed from the office of the collector, without his express orders.

To be liable to dismission for neglect.

VII. If any papers or records entered in the register, shall be destroyed in consequence of the neglect, or any omission of the keepers of the records, or if any such records or papers shall not be forthcoming, and they shall not be able to give a satisfactory account of them, they shall be liable to dismission from their office.

What rules they are to be subject to.

VIII. The keepers of the records are enjoined to attend to all rules or orders respecting the duties of their office, which may be prescribed to them by any regulation published by order of Government; and also to any directions respecting the better keeping, preserving, or registering the accounts and other records of the *zillah*, which may be issued to them by the collector, under whose superintendence they are to perform the duties of their office.

Fees to be levied by the collectors on registry of the division or union of estates, or lands.

On estates paying revenue, four annas per cent. on the annual *jumma*.

On estates exempt from payment of revenue, two and half per cent. on the annual produce.

Fees to be levied on the registry of transfers of land.

On lands paying revenue one quarter per cent. on the annual *jumma*.

On lands exempt from payment of revenue, two and a half per cent. on the annual produce.

What is to be considered the annual *jumma* payable to Government,

and what the annual produce of lands exempt from payment of revenue.

Mode of compelling the production of accounts to ascertain the annual produce.

Penalty for non-compliance.

Fees and fines how to be levied.

Fees not to exceed one hundred sicca rupees in any one instance.

Fees prescribed by Section 9, by whom to be paid.

Fees prescribed by Section 10, by whom to be paid.

Fees to be carried to the credit of Government, and collectors to grant receipt.

IX. *First.* Fees at the following rates shall be levied by the collectors of the revenue on the registry of any division or union of an estate or estates or of lands held exempt from the payment of revenue.

Second. On any division of an estate, or union of estates, paying revenue to Government, that may take place under the prescribed regulations, at the rate of one quarter, or four annas, per cent. on the annual *jumma* or revenue payable to Government, from the property included in the union or division.

Third. On any division of lands exempt from the payment of public revenue, or any union of such lands, forming originally part of the same grant, made by the proprietor or proprietors of the grant, at the rate of two and a half per cent. on the amount of the annual produce of the property included in the union or division.

X. *First.* Fees at the following rates shall be levied by the collectors on the registry of any transfer of the whole, or the part of an estate or estates, or lands held exempt from the payment of revenue, by deed of sale, or gift, or otherwise.

Second. If the estate shall be subject to the payment of revenue to Government, one quarter, or four annas per cent. on the annual *jumma* or revenue payable to Government from the property transferred.

Third. If the lands shall be held exempt from the payment of revenue to Government, two and a half per cent. on the amount of the annual produce of the lands transferred.

XI. Throughout this regulation, by the annual *jumma* payable to Government, is to be understood, the amount of the revenue payable to Government for the year in which the division, union, or transfer, may be registered, according to the permanent settlement; or the engagements of the farmers, if the lands be farmed; or the estimated receipts, if no settlements of the lands shall have been concluded on the part of Government either with the proprietors or with farmers: and by the annual produce of lands held exempt from the payment of revenue, is to be understood, the amount of the rents received and receivable by the proprietor, or the possessor of the lands on account of the year preceding the year in which the division, union, or transfer, may be registered; and the person in possession of such accounts shall be bound to produce them on a written requisition from the collector, and shall be subject, for non-compliance therewith, to the payment of such daily fine, until the accounts be produced, as the Board of Revenue may think proper to impose, on a consideration of the situation and circumstances in life of the party.

XII. The amount of the fees and the fines leviable under this regulation, shall be payable to the collector on his demand; and if not discharged, shall be leviable by the same process as the payment of arrears of revenue due to Government may be enforced.

XIII. No person shall be liable under this regulation to the payment of a greater sum than one hundred sicca rupees, on account of any transfer of an estate, or part of an estate, or of lands held exempt from the payment of revenue; or any division of an estate, or the union of any estates, or lands held exempt from the payment of revenue; and accordingly, when the fee on any such transactions would, calculating according to the rates above prescribed, amount to a greater sum than one hundred sicca rupees, the excess above that sum shall not be demanded or received.

XIV. The fees on the division of any estate, or the union of estates paying revenue to Government, leviable under Section 9, of this regulation, shall be paid on the registry of the same, by the party or parties who are bound to pay the charges attending the division of estates under the rules prescribed in Regulation XXVI. 1803, and in the same proportions. If the property divided or united be lands held exempt from the payment of revenue, the fees shall be paid by the parties in whose names the property may be registered, in the proportion of their respective interests therein.

XV. The fees on the transfer of landed property, by deed of sale, or gift, or otherwise, leviable under Section 10, shall be paid by the party to whom the property may be transferred, on the transfer being entered in the public registers of lands.

XVI. All sums which may be received by the collectors under this regulation, shall be carried to the account of Government, and the collectors are required to grant receipts to the parties for the amount which may be paid by them respectively.

A. D. 1803. REGULATION XXV.

A REGULATION *prescribing Rules for the Conduct of the Board of Revenue and the Collectors; and for declaring the proprietary Right in the Lands, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, to be vested in the Zemindars and other Landholders, under the Terms and Conditions of the Settlement of the land Revenue formed by the Honorable the late Lieutenant Governor and the Board of Commissioners, pursuant to the Authority vested in them by His Excellency the Most Noble the Governor General.*—PASSED *by the Governor General in Council, on the* 24*th March* 1803; *corresponding with the* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

Preamble.

WHEREAS it is necessary that rules should be prescribed for the guidance of the collectors and the Board of Revenue, in the collection, management, and control of the public revenue, in the provinces ceded to the Honorable the English East India Company by the Nawaub Vizier: and whereas it is essential to the security of the rights and interests of the *zemindars*, and other landholders, in the said provinces, that the right of property possessed by them, in their respective estates, under the terms and conditions of the settlement of the land revenue, contained in the proclamation issued by the Honorable the late Lieutenant Governor and the Board of Commissioners, under date the 14th of July 1802, pursuant to the authority vested in them by His Excellency the Most Noble the Governor General, should be publicly acknowledged and declared: and also, that rules should be prescribed for the transfer or division of estates, in the said provinces, and for apportioning the *jumma* on the several shares of estates which may be divided, or on portions of estates which shall be transferred: the following regulation has been enacted.

Collection of the land revenue to be committed to covenanted civil servants of the Company.

Oath to be taken by the collectors.

II. The collection of the revenue payable to Government from the estates in each *zillah* shall be committed to a civil covenanted servant of the Company, who shall be styled, collector of the revenue, of the *zillah* to which he shall be appointed. Previously to entering upon the execution of the duties of his office, he shall take the oath prescribed by act of Parliament for servants of the Company employed in the management or collection of the revenue, before one of the judges of the Supreme Court of Judicature, or before such other person as the Governor General in Council shall authorize to administer the same.

Collectors to correspond with, and to obey all orders from the Board of Revenue.

III. The collectors shall correspond with the Board of Revenue, and shall conform to all instructions with which they have been or shall be furnished by that Board, and which shall not be contrary to this or any other regulation published in the manner directed in Regulation I. 1803.

Seal to be used by the collectors.

IV. The collectors of the several *zillahs* shall use a circular seal, one inch and a half in diameter; bearing an inscription thereon to the following effect, in the Persian character and language, and in the Hindoostanee language and Nagree character:—"The seal of the collectors of the *zillah* of———."

Collectors to keep an attested diary of their official transactions.

V. The collectors shall keep a regular diary of their official transactions, either in the English, Persian or Hindoostanee language, recording and attesting them with their official signature at the time they may take place.

Duties to be performed by the collectors under the superintendence of the Board of Revenue.

VI. The duties prescribed in the following section, shall be performed by the collectors, under the superintendence of the Board of Revenue.

To collect the public dues from proprietors.

VII. *First.* To collect the amount of the revenue assessed upon the lands of the *zemindars*, independent *talookdars*, or other actual proprietors of land, with or on behalf of whom a settlement has been or shall be concluded.

and farmers of land.

Second. To collect the stipulated annual revenue from the farmers of estates let in farm.

and from lands held *khas* or *amaunee*.

Third. To levy the rents and revenue from estates held *khas* or *amaunee*.

To make the future settlement of *khas* or farmed lands.

Fourth. To make the future settlement of *khas* or of farmed estates, agreeably to the regulations, and the instructions which they shall receive for that purpose.

To prosecute for the public dues from lands illegally exempt from the payment of revenue.

Fifth. To prosecute for the recovery of the dues of Government from lands of whatever description, held exempt from the payment of revenue under illegal or invalid tenures.

To pay pensions and allowances chargeable on the public revenue.

Sixth. To pay the pensions and allowances included in, or chargeable on, the public revenue, and all other pensions and compensations which shall be granted or confirmed, under Regulation XXIV. 1803.

To execute the instructions of the court of wards.

Seventh. To execute the instructions which shall be issued to them by the court of wards, regarding disqualified landholders and their estates.

To superintend the division of estates.

Eighth. To superintend the division of landed property paying revenue to Government, which shall be ordered to be divided into two or more distinct estates.

To apportion the public revenue on lands disposed of at public sale.

Ninth. To apportion the public revenue on lands ordered to be disposed of at public sale, for the discharge of arrears of revenue, or in satisfaction of the decrees of the court of judicature.

To collect the tax on spirituous liquors and intoxicating drugs, and the duties levied on *bazars* and *gunjes*.

Tenth. To collect the tax on spirituous liquors, and intoxicating drugs or articles, and the duties levied in *bazars* and *gunjes*, under Regulation XXXVIII. 1803.

To procure lands for the native invalid soldiers.

Eleventh. To obtain lands for the native invalid soldiers, to whom a provision in land shall be assigned, on being discharged from the service, or otherwise.

To perform the above and all other duties agreeably to the regulations.

Twelfth. To perform the above, and all other duties according to the rules which have been or shall be prescribed to them, by any regulation, published in the manner directed in Regulation I. 1803.

To furnish the required annual and other accounts.

Thirteenth. To transmit such annual, monthly, or other accounts, as they now furnish, or shall be hereafter required to send by the Board of Revenue, or any officer under that Board empowered to require such accounts.

To conform to all special orders from the Board of Revenue, or public officers.

Fourteenth. To conform to all special orders which have been or shall be issued to them by the Board of Revenue, or by public officers empowered to issue such orders.

Dewan and native officers to obey the orders of the collector.

Not to perform any official act without his sanction.

Penalty.

VIII. The *dewan*, and all other native officers under the collector, shall act agreeably to his orders, and to such rules as he shall prescribe. Those officers shall not perform any act of authority without the sanction or authority of the collector, under pain of being fined in a sum not exceding six month's salary, or of being dismissed from their offices, by a competent authority; and also of being sued in the court of judicature for damages by any person who shall consider himself to be aggrieved by such unauthorized act.

Collectors not to employ their private servants on public matters.

Not, however, restricted from employing their public officers in the manner authorized.

IX. The collectors are prohibited from employing, directly or indirectly, their private servants, whether *bunyans* or others, in the discharge of any part of their public duties; it being required, that the collectors, in all matters relating to the trust committed to them, shall act as the only empowered agents of Government. This prohibition, however, is not meant to restrict the collectors from occasionally employing their assistants, or *dewans*, or their inferior public servants, in the cases, and in the manner, in which they shall be specially authorized to make use of their agency.

Rules respecting the appointment and removal of native cash-keepers.

X. The *khezanchee*, or native cash-keeper, in each *zillah* shall be nominated by the collector, who shall take good and sufficient security from him for the faithful discharge of his trust, and for making good all deficiencies in the public money, which may be committed

to his charge. The collector shall transmit the name of the person whom he shall nominate to the office of *khezanchee*, and of his surety, with a copy of the engagements executed by the latter, to the Board of Revenue; but the person so nominated, shall not be considered to be appointed, until the Board of Revenue shall have signified the approbation of the Governor General in Council, both of the cash-keeper and his surety. The native cash-keeper so appointed, shall not be removed but for misconduct, or other sufficient cause, proved to the satisfaction of the Governor General in Council; and the cash-keeper, and the collector jointly and severally, shall be held responsible to Government for the public money committed to their charge.

XI. All issues from the treasuries of the collectors shall be made under a warrant, signed by the collector, and sealed with the seal of the *zillah*, and countersigned by the *dewan*, who shall write, under his signature, the sum for which the warrant shall be granted. The native cash-keeper is prohibited from paying any money without such written authority, under the penalty of being made responsible for the amount, should the payment be afterwards found to have been unduly made. These warrants shall be numbered, and a register of them shall be kept in the current language of the country by the keepers of the native records, who shall attest, by their respective signatures, on the face of the warrant, that it has been duly registered.

Form to be observed in issuing the public money.

XII The collectors are prohibited from employing any persons, excepting public and registered officers, in matters in any respect relating to their official duty, and shall not, under any plea or pretext, confer on their public officers any private trust relating to their personal concerns.

Collectors not to employ in public matters any but public and registered officers.

XIII. In the event of the death, or removal, of a collector, or of his absence from his station, and when no other person shall have been appointed thereto, the senior assistant on the spot shall perform the duties of collector, and the *dewan* and the public officers of the collectorship shall accordingly obey his orders.

The senior assistant to officiate in the absence of the collector.

XIV. No collector, assistant, or *dewan* to a collector, nor any native in the employment of a collector, or of an assistant, shall hold, directly or indirectly, any farm, or be concerned on their private account, in the collection or payment of the revenue of any lands in the *zillah*, either as farmer, surety, or otherwise; and native officers, and private servants, and dependents of collectors and assistants, are prohibited from purchasing, directly, or indirectly, any land which the collector shall dispose of at public sale, under the penalty of forfeiting the property to Government, upon proof being made, to the satisfaction of the Governor General in Council, of the property having been so purchased.

Collectors and their officers prohibited from being concerned extra officially in the revenues.

Native officers, &c. prohibited purchasing lands in the *zillah* at public sale.

XV. The rules in the preceding section, however, shall not be considered to prohibit a *dewan* or native officer of a collector, or any private servant of a collector, or of an assistant, from purchasing *bonâ fide* the proprietary right in lands situated within the *zillah*, by private sale.

This rule not to preclude such native officers, &c. from making *bonâ fide* purchases of land at private sale.

XVI. No collector shall, directly or indirectly, give land in farm to a European, or accept the security of a European, for any *tehsildar*, *zemindar*, farmer, dependant, *talookdar*, or *ryot*.

Collectors not to give lands in farms to Europeans, or to accept their security for *tehsildars*, *zemindars*, &c.

XVII. No collector, assistant, or *dewan*, shall, directly or indirectly, carry on any trade, or be concerned in any commercial transaction whatever. This prohibition, with regard to collectors and their assistants, is declared to extend to the purchase, directly or indirectly, of any goods or commodities in the British dominions, subject to the immediate Government of the presidency of Fort William, for the purpose of remitting money to Europe.

Collectors, assistants, and *dewans*, prohibited from trading.

This prohibition, with regard to collectors and assistants, to extend to the purchasing goods for remitting money to Europe.

XVIII. The *dewans* of the collectors are prohibited from lending money, directly or indirectly, to any *tehsildar*, or to any proprietor or farmer of land, dependant *talookdar*, under-farmer, or *ryot*. Loans made in opposition to this rule, shall not be recoverable in any court of judicature.

Dewans of the collectors prohibited lending money to proprietors of land, &c.

Such prohibited loans not recoverable in any court of judicature.

XIX. The collectors shall be careful that the accounts and records of their respective *zillahs* are kept complete, and duly preserved.

Collectors to keep complete and preserve the public records.

Rules for rendering the *zillahs* compact.

XX. To render the several *zillahs* as compact as possible, the collectors shall report every instance in which lands included in their respective *zillahs* shall be circumscribed by any other *zillah*; and also where lands included in other *zillahs* are circumscribed by their *zillahs* own; in order that such lands may be annexed to the *zillah* by which they are circumscribed.

Sepoys not to be employed in the collection of the revenue.

XXI. The collectors shall not employ *sepoys* in the collection of the public revenue.

Collectors not to make *tuccavy* advances, without the order of the Board of Revenue.

XXII. Collectors shall not advance money, on account of *tuccavy*, without the express sanction of the Board of Revenue.

Collectors not to exercise any authority beyond the limits of their respective *zillahs*, without special orders.

XXIII. The collectors are prohibited from deputing any person into the *zillah* of any other collector, or exercising any authority beyond the limits of their respective *zillahs*, excepting in cases in which they shall be authorized so to do by a regulation, published in the manner directed in Regulation I. 1803, or by especial orders from a competent authority.

Rule with regard to receipts.

XXIV. The collectors shall grant monthly receipts for all payments of revenue made into their treasuries, specifying the date or dates on which the money shall have been received, and the species of rupee in which each payment shall have been made. The keepers of the native records shall keep a register of these receipts regularly numbered; and after having registered the receipts, they shall attest, on the face of them, the date on which they shall have been registered. A copy of this register shall be transmitted monthly to the Board of Revenue, or as often as that Board shall require. A similar register of receipts shall be kept by all *tehsildars*, *sezawuls*, or other native officers, entrusted with the immediate collection of the public revenue, and a copy of such register shall be transmitted to the collector monthly, or as often as he shall require.

Monthly receipts for salaries, &c. to be deposited amongst the public records and registered. Copy of the register to be sent annually to the Board of Revenue.

XXV. The monthly, or other receipts, for salaries, pensions, or allowances, of whatever kind, which shall be paid by the collectors, shall be deposited among the public records of their respective *zillahs*, and a register of such receipts shall be kept by the keepers of the native records. A copy of the register shall be transmitted annually to the Board of Revenue.

Collectors resigning or removing, not to quit their stations until they have made over complete charge of their trust, and obtained the sanction of the Board of Revenue to their departure.

XXVI. To prevent loss of revenue, or confusion in accounts, from the resignation or removal of collectors, no collector shall be permitted to depart from his station, until he shall have either delivered over complete charge of his trust to his successors, or to his assistant, and until notification shall have been made to the Board of Revenue of his having complied with this rule, and the sanction of that Board shall have been obtained for his departure. This rule shall on no account be dispensed with, unless by special permission from the Board of Revenue, which is to be granted only in particular cases appearing to them to require such dispensation.

Collectors to attend to references made by the President or acting President of the Board of Revenue on matters relating to their public duty.

XXVII. The collectors shall pay due attention to all references or requisitions which shall be made to them by the President or Acting President of the Board of Revenue, for papers, or accounts, or information on matters relating to their public duty.*

Board of Revenue to superintend the conduct of the collectors.

XXVIII. The superintendence of the settlement and collection of the public revenue payable from the lands, and of all other duties committed to the collectors, is vested in the Board of Revenue.

Substance of the proclamation issued by the late Lieutenant Governor and Board of Commissioners, under date the 14th July 1802, respecting the settlement of the land revenue of the Ceded Provinces; the terms of the proclamation confirmed, with certain additions and explanations.

XXIX. The following proclamation, relative to the settlement of the land revenue in the provinces ceded to the Honorable the English East India Company by the Nawaub Vizier, was published on the 14th day of July 1802, corresponding with the 29th Assaar of the Fussily year 1209, by the Honorable the late Lieutenant Governor and the Board of Commissioners, in virtue of the powers vested in them by His Excellency the Most Noble the Governor General; and the several articles contained in it, are hereby confirmed and declared to be in force; with the subsequent additions and explanations contained in Sections 30, 31, and 32, of this Regulation, and in Section 53, Regulation XXVII. 1803, which comprises the substance of the proclamation issued by the late Lieutenant Governor and Board of Commissioners on the date above mentioned; with further provision, since made, for the settlement of the land revenue in the Ceded Provinces, under the extension of the authority of the Board of Revenue to the said provinces.

* This section is rescinded by clause first, Section 2, Regulation III. 1822.

A. D. 1803. REGULATION XXV.

PROCLAMATION.

Proclamation issued by the late Lieutenant Governor and Board of Commissioners, under date the 14th July 1802, respecting the settlement of the land revenue in the ceded Provinces.

WHEREAS it is the intention of the British Government to adopt, at the expiration of the present Fussily year, such a plan for the settlement of the landed revenue of the ceded provinces, as may be most conducive to the prosperity of the country, and to the happiness of the inhabitants; and whereas it is of the utmost consequence to the success of the measure, as well as to the interests of the *zemindars*, *talookdars*, and all others concerned, that the nature and terms thereof should be made known as early as possible.

NOTICE IS HEREBY GIVEN.

1*st*. At the commencement of the Fussily year 1210, the *sayer* of every denomination will be separated from the *maal*, or land revenue, and a settlement for the latter only concluded, in all practicable cases, with the *zemindars* or other actual proprietors of the soil, (unless when disqualified by notoriously bad character, or other good and sufficient cause,) for a period of three years, at a fixed, equal, annual *jumma*; it being understood, that such *zemindars* as are *hazzoor tehsil*, or allowed to pay their *kists* immediately to the collector of the *zillah*, are to be responsible for the police of their respective *zemindarees*.

2*dly*. At the expiration of the three years, another settlement will again be made with the same persons, (if willing to engage,) for three years, at a fixed, equal, annual *jumma*, which *jumma* shall be formed by taking the difference between the annual amount of the first lease, and the actual yearly produce of the land at the time of its expiration, and adding two thirds of such difference to the annual rent of the first lease.

3*dly*. At the expiration of the sixth year, a new settlement will be made with the same persons, (if willing to engage,) for a further period of four years, at a fixed, equal, annual *jumma*, formed by adding to the annual rent of the second three years, three-fourths of the net increase of revenue during any one year of that period.

4*thly*. At the end of these ten years, a permanent settlement will be concluded with the same persons, (if willing to engage, and if no others who have a better claim shall come forward,) for such lands as may be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government shall deem fair and equitable.

5*thly*. Those *zemindars* who may decline entering into engagements for their estates, as also those whose offers may be rejected by Government, shall, for the present, continue to be allowed the same *nankar* which they have hitherto received from the Nawaub Vizier.

6*thly*. With respect to such *zemindarees* as may have been mortgaged or tranferred on security, and possession thereof actually given to the mortgagers or sureties, the settlement will be made with the person in possession of the land, as the temporary representative of the proprietor, leaving the latter to obtain possession, either by a private settlement of accounts, or by a judicial process.

7*thly*. The settlement of such small *talooks* or estates, as may be only nominally included in large *zemindarees*, in the *sudder jumma* of which their *jumma* may be comprehended, will be made, separately and distinctly, with the proprietors of such small estates, and they will be allowed to pay their revenue directly to the *tehsildars* on the part of Government.

8*thly*. With respect to such lands as are without proprietors, or the proprietors of which decline entering into engagements, a village settlement shall be made, for three years, at a fixed, equal, annual *jumma*, and a preference will be given to the *muckuddums*, *purdhaans*, or respectable *ryots* of the several villages.

9*thly* In the event of neither proprietors nor farmers being forth coming, such lands, as are in that predicament, will be held *khas*.

10*thly*. All authorised *abwabs* are to be consolidated and incorporated with the land-rent, and expressed in the *pottahs* and *cobooleats*; and nothing but what is there expressed shall be collected from the *ryots* or under-renters.

11*thly*. All persons who may enter into engagements for the settlement, must bind themselves, by written obligations, to grant *pottahs*, of the above description, to their *ryots* and under-renters.

12thly. All persons who may enter into engagements with Government, must previously give security for the fulfilment thereof, in an amount equal to one-fourth of their annual *jumma*.

The collectors authorized under date the 28th August 1802, to deviate from the rule prescribed in the first clause of the above proclamation, in certain cases.

XXX. *First.* The several collectors in the ceded provinces were authorized by the Board of Commissioners, under date the 28th of August 1802, to deviate from the rule prescribed in the first clause of the foregoing proclamation, and to conclude the settlement, for the first lease of three years, at a fair and equitable annual increase, instead of a fixed, equal, annual *jumma*, in instances in which, from calamity of seasons, the landholders might be unwilling to engage for their lands at such a *jumma*, for the first year of the lease, as Government would have been otherwise entitled to demand, with a reference to the probable resources and produce of the lands during the whole of the lease.

Substance of orders issued to the collectors, under date the 13th August, 1802, with respect to regulating the *nankar* of the *zemindars*.

Second. By an order of the Board of Commissioners, under date the 13th of August 1802, the several collectors in the ceded provinces were further instructed, in concluding the settlement of their respective *zillahs* for the first lease of three years, to regulate the allowance of *nankar*, to such of the *zemindars* as might engage for their lands, by deducting the amount of the *nankar* from the *jumma*, and taking engagements from the *zemindars* for the net residue, provided that the deduction for *nankar* shall not exceed ten per cent. on the net *jumma*.

Orders of the Board of Commissioners in modification of the fifth clause of the proclamation, respecting *nankar* to *zemindars* not engaging for their estates, in no instance to exceed ten per cent. on the *jumma*.

Third. In modification of the fifth clause of the proclamation issued under date the 14th of July 1802, whereby it was declared, that the *zemindars* who might decline entering into engagements for their estates, as also *zemindars* whose offers might be rejected by Government, should, for the present, continue to be allowed the same *nankar* which they had heretofore received under the Government of the Nawaub Vizier, it was subsequently determined, by the Board of Commissioners, that the rate of allowance for *nankar* should not, in either of the cases stated, exceed ten per cent. on the *jumma* of the estate.

Explanation of the 2d and 3d clauses of the proclamation, as well as of cause second of Section 53, Regulation XXVII. 1803, with respect to the rule to be adopted in adding to the *jumma* a portion of the increased produce, in concluding the future settlements.

XXXI. With the view of obviating any misconstruction of the rule to be adopted, in adding to the *jumma* a portion of the increased produce, in concluding the settlements to be formed at the commencement of the Fussily years 1213 and 1217, it is hereby declared, in explanation of the second and third clauses of the proclamation issued on the 14th of July 1802, as well as of clause second of Section 53, Regulation XXVII. 1803, that the amount of the *nankar*, to which the *zemindars* were entitled under their original engagements for the first triennial settlement, shall be deducted from the actual early produce of their estates at the time of the expiration of each lease, and the actual encrease of public revenue to be assessed agreeably to the clauses above specified, shall be calculated on the amount of the difference between the actual net produce, after such deduction, and the annual amount of the former lease. It is, at the same time, provided, that the portion of the increased produce, relinquished to the *zemindars*, under the above-mentioned clauses, on the formation of the successive settlements, shall be considered as precluding all claim, on the part of the *zemindars*, to any further proportion of such increased produce, on account of *nankar*, in addition to the deduction originally made and continued to them on this account.

Substance of orders issued by the Board of commissioners, under date the 30th September 1802, vesting a discretionary power in the landholders to grant small portions of land for the support of village watchmen, exempt from the payment of rent.

Such lands resumable on the death or removal of the persons to whom they may be granted; and considered responsible for the revenue assessed upon the estates to which they may respectively appertain.

Proprietors of lands held *khas* or let in farm, will be restored to the manage-

XXXII. In pursuance of an order issued by the Board of Commissioners, under date the 30th of September 1802, a discretion is vested in the landholders to grant small portions of land exempt from the payment of revenue, for the support of their village watchmen, whenever they shall prefer making such grants to paying the watchmen a pecuniary allowance. Such grants, however, shall be resumable on the death or removal of the persons to whom they may be made; and the lands thus exempt from the payment of rent, as well as any other lands held by public officers or private servants exempt from rent, in lieu of wages, and not forming part of any authorized *lakheraj* grants, or tenures within the provisions of Regulations XXXI. and XXXVI. 1803, shall be considered to form a component part of the *malguzaree* lands of the estates to which they may respectively appertain, for the revenue assessed upon which they will consequently be held responsible, in common with all other *malguzaree* lands included therein.

XXXIII. The lands of some *zemindars*, independent *talookdars*, and other actual proprietors of land, having been held *khas*, or let in farm, in consequence of their refusing to pay the assessment required of them, under the proclamation inserted in Section 29. of

this regulation, the Governor General in Council notifies to the *zemindars*, independent *talookdars*, and other actual proprietors of land, whose lands are held *khas*, that they shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which shall be required of them, in conformity to the prescribed rules for the settlement of the land revenue; and the Governor General in Council declares to the *zemindars*, independent *talookdars*, and other actual proprietors of land, whose lands have been let in farm, that they shall not regain possession of their lands, before the expiration of the period for which they have been farmed, (unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor General in Council shall approve of the transfer;) but that, at the expiration of that period, upon their agreeing to the payment of the assessment which shall be required of them, they shall be reinstated, under the general regulations, in the management of their estates respectively.

ment of the same on agreeing to the payment of the required assessment.

XXXIV. It is well known to the *zemindars*, *talookdars*, and other descriptions of landholders, in the provinces ceded by the Nawaub Vizier to the Honorable the English East India Company, that from the earliest times, until the present period, the public assessment upon the lands has never been fixed; and that, according to established usage and custom, the rulers of those provinces, and their delegates, have exercised a discretionary authority in depriving them of the possession of their *zemindarees*, *talooks*, and other tenures; whereby their right of property therein has become precarious and of little value; whilst the lands, from being let in farm to strangers, or otherwise disposed of, have been impoverished, and the tenants and cultivators of the soil have been exposed to rapacity and oppression. With a view of promoting the interests of the landholders, and to enhance the value of their estates, as well as to induce them to encourage their under-tenants, and to extend cultivation, under the certainty that they will enjoy the fruits of their industry and good management; the Governor General in Council has, by the rules contained in the preceding sections of this regulation, and in Section 53, Regulation XXVII. 1803, not only directed a settlement to be immediately made with the *zemindars* and other proprietors of land, who shall be willing to engage for the revenue of their respective estates, but has also declared, that a permanent assessment shall be fixed, at the end of ten years, on such lands as shall be in a state of cultivation sufficiently advanced to render it proper to fix the assessment on the same in perpetuity; and the Governor General in Council further declares the proprietary rights of all *zemindars*, *talookdars*, and other descriptions of landholders, possessing a right of property in the lands composing their *zemindarees*, *talooks*, or other tenures, to be confirmed and established, under the authority of the British Government, in conformity to the laws and usages of the country, and to the regulations which have been, or shall be hereafter, enacted by the Governor General in Council.

Assessment in former times liable to variation at the discretion of the ruling power.

Motives of the Governor General in Council for abolishing this usage, and providing for a permanent assessment.

XXXV. To prevent any misconstruction of the declaration contained in the foregoing section, the Governor General in Council deems it to be necessary to publish the following declarations to the *zemindars*, independent *talookdars*, and other actual proprietors of land.

First. It being the duty of the ruling power to protect all classes of people, and more particularly those who, from their situation, are most helpless, the Governor General in Council will, whenever he shall deem it proper, enact such regulations as he shall judge to be necessary, for the protection and welfare of the dependant *talookdars*, *ryots*, and other cultivators of the soil; and no *zemindar*, independent *talookdar*, or other actual proprietor of land, shall be entitled, on this account, to make any objection to the discharge of the assessment on their lands which they have respectively agreed, or may hereafter agree, to pay.

Government to enact such regulations as they may think necessary for the welfare of the dependant *talookdars* and cultivators, and proprietors not to withhold the revenue on that account.

Second. The Governor General in Council, having, by Regulation XXXVIII. 1803, abolished all the duties coming under the denomination of *sayer*, *rahdary*, *zemindaree*, or any other denomination, levied on goods or merchandize of any description, with the exception of the established duties levied by Government in *bazars* and *gunjes*; and it being provided by the first clause of the proclamation aforesaid, issued under date the 14th of July 1802, as well as by clause thirteenth, of Section 53, Regulation XXVII. 1803, that all engagements for the land revenue entered into with Government, shall be exclusive of *sayer* duties, and of all other collections not connected with the land revenue; the Governor General in Council hereby declares, that if he should hereafter think it proper to establish any internal duties,

All internal duties that may be hereafter established, to belong exclusively to Government.

and to appoint officers on the part of Government to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Jumma that may be assessed on alienated lands, to belong exclusively to Government.

Third. The Governor General in Council will impose such assessment as he shall deem equitable, on all lands held exempt from the public revenue, which have been, or shall be proved to be so held under illegal or invalid titles. The assessment thus imposed will belong to Government, and no proprietor of land will be entitled to any part of it.

Police allowances in land or money, resumable by Government, on the proprietors being exonerated from the charge of keeping the peace.

Fourth. The *jumma* of those *zemindars*, independent *talookdars*, and other actual proprietors of land, with whom a settlement shall have been made, or shall be hereafter concluded, under the terms set forth in the aforesaid proclamation, dated the 14th July 1802, or in Section 53, Regulation XXVII. 1803, shall be considered exclusive of any allowances which have been made to them in the adjustment of their *jumma* for maintaining *thanas*, or police establishments, and also of the produce of any lands which they may have been permitted to appropriate for the same purpose; and the Governor General in Council reserves to himself the option of resuming the whole or any part of such allowances, or of the produce of such lands, if he should at any time think it to be proper to exonerate the proprietors of land from the charge of keeping the peace, and to appoint officers on the part of Government to superintend the police of the country. The Governor General in Council, however, declares, that the allowances, or the produce of lands, which may be thus resumed, will be appropriated to no other purpose but that of defraying the expense of the police.

Proprietors at liberty to transfer their lands without the sanction of Government.

XXXVI. That no doubt may be entertained, whether it be lawful for proprietors of land to dispose of their estates, without the previous sanction of Government, the Governor General in Council notifies to the *zemindars*, independent *talookdars*, and other actual proprietors of land, that they are at liberty to transfer, to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights, in the whole, or any portion, of their respective estates, without applying to Government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws, (according as the religious persuasions of the parties to each transaction may render the validity of it determinable by the former or the latter code,) and that they be not repugnant to any regulations now in force, or which shall be hereafter enacted by the British Government. It is at the same time hereby declared, that no private transfer by sale, gift, or otherwise, nor any private mortgage or other assessment upon land assessed with the public revenue, will be admitted, in any respect, to affect the indefeasible right of Government to hold all such lands, answerable in the first instance, for the public revenue assessed thereupon.

Provided the transfer be conformable to law, and not contrary to the regulations.

Such transfer declared not to affect the right of Government to hold the lands answerable for the revenue assessed thereon.

Rules for apportioning the fixed *jumma* on portions of estates, in the event of their being disposed of at public sale, or transferred by the proprietors, and on shares of estates divided amongst the joint proprietors, upon the transfer or division being notified to the collector, or other prescribed officer.

XXXVII. Whenever an entire estate, (viz. the whole of any landed property, for the assessment on which a distinct engagement has been or shall be entered into between Government and the proprietor, or which shall be separately assessed, although included in one engagement with other estates belonging to the same proprietor,) shall be disposed of, by public or private sale, without any subdivision of such estate, no new allotment of the *jumma* will be requisite, and the purchaser will succeed to all the rights of the former proprietor in the entire estate. But it is essential, that a declaration should be made of the principles upon which the public assessment, or *jumma*, charged upon any such estates, will be apportioned on the several divisions of it, in the event of the whole of it being transferred by public or by private sale, or otherwise, in two, or more lots, or of a portion of it being transferred in one, or in two, or more lots, or of its being joint property, and a division of it being made among the proprietors. The Governor General in Council has accordingly prescribed the following rules for apportioning the public assessment in the several cases above mentioned; and as Government might sustain a considerable loss of revenue by disproportionate allotments of that assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, it is hereby required, that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the collector of the revenue of the *zillah* in which the lands shall be situated, or such other officer as Government shall in future prescribe, in order that the public assessment, or *jumma*, charged upon the whole estate, may be apportioned on the several shares in the

manner hereafter directed, and that the names of the proprietors of each share, and the *jumma* charged thereon, may be entered in the public registers, and that separate engagements for the payment of the *jumma*, assessed upon each share, may be executed by the proprietors, who will thenceforward be considered as proprietors of distinct estates. If the parties concerned in such transfers or divisions of estates shall omit to notify them to the collector of the revenue of the *zillah*, or such other officer as shall be hereafter prescribed, for the purposes before mentioned, the whole of the original estate will be held responsible to Government for the discharge of the *jumma*, assessed upon it, in the same manner as if no such transfer or division had ever taken place. The Governor General in Council deems it to be necessary further to notify, in elucidation of the declarations contained in this section, that if any *zemindar*, independent *talookdar*, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependant *talook*, or any other under-tenure, to remain as a dependency, subject to the payment of rent to the proprietor of the estate, of which such *talook* may form a part, the *jumma*, which may be stipulated to be paid by the dependant *talookdar*, or other under-tenant, will not be entered in the records of Government, nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear from any cause whatever; nor will such transfer be allowed in any case to affect the rights or claims of Government, any more than if it had never taken place.

But the transfer of dependant *talooks* not to affect the rights or claims of Government in any respect.

First. In the event of the whole estate of a *zemindar*, independent *talookdar*, or other actual proprietor of land, with or on behalf of whom a settlement has been, or shall be concluded, being exposed to public sale, by order of the Governor General in Council, for the discharge of arrears of the public assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the public assessment upon the whole of the lands sold may bear to the whole of their actual neat produce. The neat annual produce is to be understood to be the neat annual rent, or other neat produce receivable by the proprietor, after deducting from the gross rent, or other gross produce, the actual expenses of collection, and other usual charges of management, inclusive of the expense of embankments, and similar incidental expenses, where such may be paid by the proprietor from his gross receipts; but exclusive of his *malikanah*, *nankar*, or other proprietary income, and all other personal appropriations of the gross produce of his estate; as such can have no claim to consideration in determining the neat produce for an equal division of landed property, or for the allotment of the public assessment thereon, in conformity to the rules prescribed. The neat produce, as here defined, shall be ascertained in the mode that is or shall be prescribed by the regulations, and the purchaser or purchasers of such lands, and his, her, or their heirs, and lawful successors, shall hold them at the *jumma* at which they may be so purchased, subject to the general rules in force at the time of sale, for the periodical or permanent assessment of the land revenue.

Explanation of the term actual neat produce.

Second. When a portion of the estate of a *zemindar*, independent *talookdar*, or other actual proprietor of land, with or on behalf of whom a settlement has been, or shall be concluded, shall be exposed to public sale, by order of the Governor General in Council, for the liquidation of arrears of assessment, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual neat produce, as the assessment upon the whole of the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. If the lands sold shall be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. The actual neat produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two, or more lots, shall be ascertained in the mode that is or shall be prescribed by the regulations; and the purchaser or purchasers of such lands, and his, her, or their heirs or successors, will be allowed to hold them at the

jumma at which they may be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessments of the land revenue.

Third. When a *zemindar*, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been, or shall be, concluded, shall transfer the whole of his or her estate, in two or more distinct portions, to two or more persons, or a portion thereof to one person, or to two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed by the collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is, or shall be, prescribed in the regulations, and the person or persons to whom such lands may be transferred, and his, or her, or their heirs and lawful successors, shall hold them at the *jumma* at which they may be so transferred, after the same shall have been duly sanctioned and registered, and engaged for; subject to the general rules in force at the time of transfer, for the periodical or permanent assessment of the land revenue.

Fourth. Whenever a division shall be made of lands, the settlement of which has been, or shall be, concluded with, or on behalf of, the proprietor or proprietors, and that are, or may become the joint property of two or more persons, the assessment upon each share shall be fixed by the collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the *jumma* assessed upon the whole of the estate divided may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is, or shall be, prescribed by the regulations, and the sharers, and their heirs, and lawful successors, shall hold their respective shares at the *jumma* which may be so assessed upon them, after the same shall have been duly sanctioned, registered, and engaged for; subject to the general rules in force, at the time of the division, for the periodical or permanent assessment of the land revenue.

Rules for adjusting the *jumma* of lands held *khas*, or let in farm, in the event of the whole, or any part of them being disposed of by public sale, or private transfer, or divided amongst the proprietors.

XXXVIII. The following rules are prescribed, respecting the adjustment of the public assessment or *jumma* on the lands of *zemindars*, independent *talookdars*, and other actual proprietors of land, whose lands are or may be held *khas*, or let in farm by Government, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

First. If the whole, or a portion of the lands of a *zemindar*, independent *talookdar*, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, and whose lands are, or shall be, held *khas*, or let in farm by Government, shall be exposed to public sale, in one, or in two, or more lots, pursuant to the decree of the court of justice, such lands, if *khas*, shall be disposed of at whatever assessment the Governor General in Council shall deem equitable, and the purchaser or purchasers of such lands, and his, or her, or their heirs, and lawful successors, shall hold the lands at the assessment at which they shall be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessment of the land revenue. If the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two, or more lots, they shall be disposed of under the following conditions. The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall, at the expiration of the lease of the farmer, be put in possession of the lands, on his or their engaging to pay such assessment as Government may deem equitable, under the general rules in force for the assessment of the land revenue.

Second. If a *zemindar*, independent *talookdar*, or other actual proprietor of land, whose lands are or may be held *khas*, or let in farm by Government, shall transfer, by private sale, gift, or otherwise, the whole or a portion of his or her lands in one, or in two, or more lots, and such transfer be legal and valid under the regulations, the person or persons to whom the lands may be so transferred, shall be considered to have succeeded to the

whole of the proprietary rights of the former possessor, and will accordingly be entitled to receive any *malikanah* or *nankar*, to which the former proprietor was entitled, on account of the lands so transferred. Persons to whom such lands may be so transferred will stand in the same predicament as the *zemindars*, independent *talookdars*, or other actual proprietors of land, mentioned in Section 33, whose lands are held *khas*, or have been let in farm, in consequence of their refusing to pay the assessment required of them, under the before-mentioned regulations for the decennial settlement; and the declarations contained in that section are to be held applicable to them.

Third. In the event of a division being made of lands that are, or shall become, the joint property of two or more persons, and which are, or shall be held *khas*, or let in farm, by Government, the proprietors of the several shares will stand in the same predicament, with regard to their respective shares, as the *zemindars*, independent *talookdars*, and other actual proprietors of land, specified in Section 33, whose lands have been let in farm, or are held *khas* by Government, in consequence of their having refused to pay the assessment required of them; and the declarations contained in that section are to be considered applicable to them.

Nothing in the two preceding sections to preclude the revision of allotments of the assessment on portions of estates, in cases of evident error, collusion, or fraud.

XXXIX. Nothing in the two preceding sections shall be understood to preclude the revision and correction of allotments of the public assessment, upon portions of estates disposed of by public sale, or private transfer, or upon the partition of joint estates, in cases of evident error, collusion, or fraud, for which provision has been made by Regulation XXVI. 1803, prescribing rules for the sale and division of lands paying revenue to Government; nor shall any thing in the foregoing section be construed to authorize the collectors, or any other officers of Government, to determine finally the amount of the public assessment to be allotted upon the portion of an estate, whether publicly or privately disposed of, or divided between sharers, without the sanction of the Board of Revenue, as more fully provided for by the regulation above mentioned.

A. D. 1803. REGULATION XXXIII.

A REGULATION *for preventing the Embezzlement of public Money, and withholding of public Papers, by the Native Officers of Government, in the Provinces ceded by the Nawaub Vizier to the Honorable the English East India Company.*—PASSED *by the Governor General in Council, on the* 24*th March* 1803; *corresponding with* 12*th Chyte* 1209 *Bengal era; the* 16*th Chyte* 1210 *Fussily; the* 12*th Chyte* 1210 *Willaity; the* 16*th Chyte* 1860 *Sumbut; and the* 29*th Zekaad* 1217 *Higeree.*

Preamble.

IT being necessary that the collectors should possess the means of recovering the public dues and papers from *tehsildars*, *sezawuls*, *ameens*, and other native officers, withholding the public money, or omitting to attend the collectors to adjust their accounts, or retaining papers which came into their possessions in their official capacity; the Governor General in Council has passed the following rules.

Collectors to take security for the personal appearance of the native officers herein specified.

II. *First.* The collectors shall take security for the personal appearance of the *tehsildar*, *sezawuls*, *ameens*, *dewans*, *serishtadars*, *moonshees*, *mohurrirs*, and all native officers, entrusted with the receipt or payment of public money, or the charge of public accounts, who now are, or may be hereafter employed under them, in their capacity of collectors of the revenue. The surety is to bind himself to produce the officer for whom he may become security before the collector, whenever his attendance may be required, until he shall be discharged from the public service, and shall have received a writing from the collector, signifying that he has no demand upon him on the part of Government, either for money, papers, or accounts belonging to the public, that may have been committed to him or come into his possession in his official capacity; and further, that in the event of his not producing such officer, he will be responsible for all demands that the collector may have upon him for public money, papers, or accounts, and be liable to be proceeded against in every respect in the same manner as the officer himself, had he been forthcoming. When any such officer is removed, or resigns, the collector is to grant him an acquittal to the above effect, after he shall have delivered up all public papers, accounts, or money, that may have been committed to his charge. The collectors may require such officers to give new sureties in cases in which they may have ground to believe that the former sureties, whether admitted by themselves or their predecessors, are not responsible.

Conditions to which the surety is to be bound.

Tehsildars appointed under Regulation XXVII. 1803, exempted from giving further security under this regulation.

Second. The security which the *tehsildars* appointed under Regulation XXVII. 1803, are required to give, by clause seventh, Section 2. of that regulation, precludes the necessity of demanding any further security from *tehsildars* of the above description, under the present regulation. The responsibility of the sureties of such *tehsildars* is accordingly declared to extend to the several cases provided for in this regulation.

Collectors how to proceed to recover public money or accounts in the possession of native officers.

III. If a collector shall have a claim on the part of Government on any of the native officers described in the preceding section, for a balance of accounts, or money or papers belonging to Government, he is to require the payment of the money, or the delivery of the papers,

papers, by a writing under his official seal and signature, and the signature of his *dewan*, or other head native officer of his *dufter* for the time being; specifying the amount of the money, or the particular papers required, and the date and place that may be fixed for the delivery of the money or papers. If the officer shall not discharge the money, or deliver up the papers by the limited time, the collector is empowered to apprehend him, and convey him to the jail of the court of *adawlut* of the *zillah*, the judge of which court shall detain him in confinement until the sum demanded of him shall be discharged, or he shall have delivered up the papers. The collector is authorized likewise to attach such part of the real or personal property belonging to the officer, as may be sufficient to make good the sum which may be due from him. If his property shall be in another *zillah*, he is to apply to the collector of that *zillah*, who shall cause it to be attached. If the property shall be situated within any other jurisdiction, the collector is to apply to the judge of the *zillah*, through the *vakeel* of Government, to make application to the judge of such jurisdiction to attach and deliver it into the charge of the nearest collector. The Board of Revenue are empowered to order the property to be sold, under the rules by which the lands of proprietors are directed to be disposed of for the discharge of arrears of revenue. In the event of the death of any such officer, the surety is to be exonerated from all responsibility, and the collector is to proceed against his heirs, by a regular suit in the court to which they may be amenable, for any claims which Government may have upon the deceased. The suit is to be carried on by the *vakeel* of Government, and at the public expense; and the rules in Regulation XXVII. 1803, regarding suits so carried on by the collectors, are to be held applicable to it.

Collectors how to proceed where officers abscond, or are not forthcoming.

IV. If any such native officer who may have retained public money or papers in his possession shall abscond, or not be forth-coming, the collector may proceed against the surety upon his engagement, or apprehend the offender and commit him to prison, if he be within the limits of the *zillah*; or, if he shall have taken refuge in any other *zillah*, and the collector shall deem it necessary to require his personal attendance that he may proceed against him instead of his surety, the collector is to apply to the judge of the *zillah* to request the judge within whose jurisdiction the officer may be or reside, to cause him to be apprehended. The judge to whom the application may be made, is to convey the officer in safe custody to the jail of the *zillah* from which he may have absconded.

Collectors how to proceed, in case of the officer absonding without having adjusted his accounts, or omitting or refusing to attend for that purpose.

V. If a collector shall have occasion to require any such officer to attend to adjust his accounts that the sum due from him may be ascertained, and he shall not attend, upon being required by a writing to that effect, under the official seal and signature of the collector to be fixed up in his *cutcherree*, and at the place in the *zillah* at which the officer may have last resided, the collector is empowered to prepare the most accurate statement that he may be able of the money or papers in the possessson of such officer, and proceed against the surety upon his engagement, for the balance or papers, in the same manner as if the accounts had been adjusted, and the list of the papers prepared, in the presence of the officer; or, he may cause the officer to be apprehended by his own authority under Section 3, if he be within the limits of the *zillah*, or if he shall have taken up his abode in any other *zillah*, or jurisdiction, by application to the judge in the manner directed in Section 4. If it should afterwards appear upon inquiry before the court, that no part, or a portion only, of the sum demanded was due from him, or that the papers required were not in his possession, the collector shall not be liable to pay any damages for having confined him, and all costs that may be incurred in the suit or inquiry shall be paid by the officer.

Officers or sureties confined for a demand of money, to be released in the case herein specified.

VI. If any such officer, or his surety, shall be confined on account of a claim for public money, and previously to the sale of his property, or supposing the collector not to have been able to get possession of any property belonging to him, at any time subsequent to his confinement, shall deny the justness of the whole or any part of the demand made upon him by the collector, and find some responsible person who will become security that he will institute a suit in the court in fifteen days against the collector to try the demand, and to pay the sum that may be awarded against him with costs and interest at the rate of twelve per cent. from the date on which the sum may be demanded of him to the date of the decree, the court is to discharge the officer or surety, and proceed to the trial of the suit; and if any property belonging to the officer or surety shall have been ordered to be sold, the sale shall be countermanded, and the property restored to the owner.

VII. If any such native officer, or his surety, shall be committed to custody by the collector, and shall not obtain his release in the mode specified in Section 6, he shall nevertheless be at liberty, whilst in confinement, to sue the collector by whom he may have been confined, should he deem the demand upon him unjust.

Native officers, or their sureties, at liberty to sue the collector whilst in confinement.

VIII. The collectors are to appoint one of the authorized *vakeels* of the court to defend any suits which may be instituted against them by any such native officers, or their heirs, or sureties, under this regulation; and the rules in Regulation XXVII. 1803, regarding suits instituted against the collector for sums demanded or received by him on behalf of Government, shall be applicable to such suits.

Collectors to appoint an authorized *vakeel* of the court to defend the suits herein specified.

A. D. 1806. REGULATION XI.

A REGULATION *for facilitating the Progress of Detachments of Troops, through the Company's Territories; for affording any requisite Assistance to Persons travelling through those Territories; and for extending the Rules contained in Sections* 68, *and* 72, *Regulation XXII.* 1795, *in clauses fifth and sixth, Section* 14, *Regulation VIII.* 1805, *and in Section* 31. *of that regulation, to the whole of the Company's provinces, subject to the immediate Government of the Presidency of Fort William; for the Guidance of the civil Officers in applying for Guards from the regular Battalions; and for modifying the Rule contained in Clause first, Section* 12, *Regulation I.* 1804.—PASSED *by the Governor General in Council, on the* 3*d July* 1806; *corresponding with the* 21*st Assar* 1213 *Bengal era; the* 3*d Sawun* 1213 *Fussily; the* 21*st Assar* 1213 *Willaity; the* 2*d Sawun* 1863 *Sumbut; and the* 25*th Rubbee us-Sanee* 1221 *Higeree.*

Preamble.

WHEREAS it is expedient to enact into a regulation, for general information and observance, the rules which have been established by Government at different times, (with such amendments as have been deemed necessary,) for facilitating the progress of military detachments through the Company's provinces; for ascertaining and defraying any necessary expense incurred for that purpose; and for providing a compensation, when any material damage may be sustained in the cultivation of the country from the march or encampment of troops; And whereas it has also been judged proper to empower the local officers of police to afford such reasonable assistance as may be required by travellers, (whether European or native,) proceeding through their respective jurisdictions, in procuring the means of prosecuting their journies; And whereas it is further necessary to extend to the other provinces under this presidency (with modifications) the rules established in the province of Benares by Sections 68. and 72, Regulation XXII. 1795, prohibiting, with certain exceptions, the use of the uniform of the Company's native troops; the sending of *sepoys* or *lascars* into villages for the purpose of procuring provisions; or of pressing coolies and boatmen, and the employing of badged *peons*, or other public servants wearing badges; as well as the rule established, in the ceded and conquered provinces, by clauses fifth and sixth, Section 14, Regulation VIII. 1805, for the trial and punishment of military guards in charge of prisoners who may escape; and likewise the rule contained in Section 31, Regulation VIII. 1805, for promulgating the regulations in the country language; And whereas it is likewise necessary that fixed and defined rules should be established for the guidance of the magistrates and other civil officers in applying for detachments, guards, or escorts for the public service from the regular battalions; And whereas it has been judged advisable to modify the rule contained in clause first, Section 12, Regulation I. 1804: The following rules have been enacted; to be in force throughout the whole of the provinces subject to the immediate government of the presidency of Fort William (according as such rules may be applicable to the said provinces respectively) from the date of their promulgation.

Timely notice to be given to collectors and magistrates, by officers commanding detachments, proceeding through any part of the Company's territories.

II. Whenever a detachment of troops, or a single corps, shall be ordered to proceed by land or by water through any part of the Company's territories, the commanding officer of such detachment, or corps, is required to give the earliest practicable notice to the collectors of the revenue of the *zillahs*, through which the troops are to pass, of the probable time of their arrival within such districts respectively; together with information of the probable period of their arrival at the particular places where supplies may be required, and a specification of the supplies which will be wanted. The commanding officer will likewise notify to the collectors, the probable period of the arrival of the troops at the rivers or *nullahs*, intersecting their march, where boats or temporary bridges may be necessary for crossing the troops, and the baggage attached to them. The commanding officer will, at the same time, communicate to the magistrates of the *zillahs* through which the troops are to pass, the probable time of the arrival of the troops within their respective jurisdictions.

In what manner the collector shall proceed, on receiving the above notice.

III. *First.* On receiving the notification mentioned in the foregoing section, the collector shall immediately issue the necessary orders to the landholders, farmers, *tehsildars*, or other persons in charge of the lands through which the troops are to pass, for providing the supplies required; and for making any requisite preparations of boats or temporary bridges, or otherwise, for enabling the troops to cross such rivers or *nullahs* as may intersect their march without any impediment or delay. The collector shall, at the same time, depute a creditable native officer to accompany the troops through his jurisdiction, for the purpose of aiding in procuring the necessary supplies, and of facilitating the march of the troops. It shall also be the duty of such native officer to provide the troops with whatever bearers, coolies, boatmen, carts and bullocks, may be indispensably necessary to enable the troops to prosecute their route. Should he experience any difficulty in the performance of this duty, he is at liberty to apply for assistance to the nearest police officer, who is directed to afford his aid in providing the number of persons, and of carts and bullocks, required.

Police officers to assist in providing bearers, coolies, boatmen, carts, and bullocks.

At what rates, supplies furnished to troops marching through the Company's territories, shall be paid for.

Commanding officers to make immediate inquiry into complaints preferred to them against persons under their command.

Second. The supplies furnished, under the foregoing clause (including earthen pots, fire-wood, and every article of supply) shall be paid for by the persons receiving the same, at the current *bazar* prices of the place at which they may be provided: and all officers commanding detachments of troops, or single corps, marching through any part of the Company's territories, are enjoined to make immediate inquiry into any complaints which may be preferred to them by the persons furnishing such supplies, or in their behalf, against any person or persons under their command, and to afford such redress to the complainants as the nature of the case may appear to require.

Certificate to be granted by the commanding officer, when troops shall be provided with boats, bridges, or other accommodations, under this regulation, to enable them to prosecute their route.

Such certificate to be transmitted to the collector by the person receiving it, with a detailed account of the expense incurred.

The account to be transmitted by the collector to the commanding officer. What to be certified thereon by the commanding officer.

IV. *First.* Whenever a detachment of troops, or a single corps, shall be provided with boats, temporary bridges, or other accommodations, by any landholder, farmer, *tehsildar*, or other person, conformably to the orders of the collector of the *zillah*, for the purpose of crossing the troops and their baggage over rivers or *nullahs*, the commanding officer of such detachment, or corps, will grant a certificate to the person furnishing the same, specifying the number of boats and persons employed, the burthen of each boat, and how long employed on the public service. In instances in which temporary bridges may be constructed for the above purpose, the certificate to be granted by the commanding officer, is to specify, generally, the dimensions of the bridges, and the materials of which they may be composed.

Second. The certificate mentioned in the foregoing clause, shall be immediately transmitted to the collector of the *zillah*, by the person receiving it; accompanied by the detailed account of the expense incurred for the purposes therein specified. The collector shall without delay communicate the particulars of the account to the officer commanding the detachment, or corps, on whose account the expense may have been incurred, who shall certify, generally, thereon, whether the services charged for in it were performed, or shall state such exceptions as he may have to offer to any of the charges.

The account and vouchers to be transmitted by the collector, with his report on the charges, through the prescribed

Third. When the account above mentioned shall be returned to the collector, he shall certify, whether the sums and rates charged in it are, in his opinion, reasonable, and conformable to the usual rates of labour and hire in the *zillah;* and shall transmit the account, with the vouchers and certificates relating to it, with any requisite observations

 thereupon,

thereupon, through the prescribed channel, to the Governor General in Council. After the account shall have undergone the examination and report, prescribed for all military contingent charges, the Governor General in Council will pass such final order as may appear proper. In the mean time the collector is empowered, in such cases, to pay the amount of the charge, or such proportion of it as he may consider reasonable, to the landholder, farmer, or other person entitled thereto; inserting the amount so disbursed by him at the foot of his treasury account, in explanation of his treasury balance, in the mode prescribed for similar cases.

channel to the Governor General in Council.

In the mean time, the collector is empowered to pay such proportion of the charge as he may consider reasonable: inserting the amount at the foot of his treasury account.

V. *First.* Whenever a proprietor, farmer, tenant, or manager of land through which any detachment, or corps, of the Company's troops may march, or on which they may be encamped, shall consider himself entitled to compensation for any injury sustained from the march, or encampment of the troops, he shall immediately furnish the commanding officer of such troops with as accurate a statement as can be prepared of the natur eand extent of the injury sustained; when the commanding officer is required to certify generally thereon, whether or not the damage represented to have been sustained has been actually committed, together with his opinion respecting the justice and extent of the claim.

In what manner landholders and other persons farming or holding land, are to proceed, who shall have sustained any injury from the march or encampment of troops.

Certificate to be granted by the commanding officer on such occasions.

Second. If the proprietor, farmer, tenant, or manager, after receiving such certificate, shall consider himself entitled to compensation, he will be at liberty to present the statement of his claim, with the commanding officer's certificate thereon, to the collector of the *zillah*, (either in person or by his *vakeel,)* within ten days from the date of the certificate; but no claim of this description shall be received by the collector, after the expiration of that period, unless the person preferring it shall assign good and satisfactory reason for the delay. The collector, on receiving a statement of damage, and the commanding officer's certificate thereon, within the prescribed period, or afterwards, if sufficient reason be assigned for the delay, shall forthwith adopt such measures as may appear requisite to ascertain whether or not the claim be well founded; and shall report his proceedings to the Board of Revenue, accompanied by his opinion on the merits of the claim, for the consideration and orders of Government. It is however declared, that no claim will be received, unless accompanied by the prescribed certificate of the commanding officer of the troops by whom the damage may be stated to have been committed; excepting in instances in which the claimant can show good and sufficient cause for not having obtained such certificate. In such cases, if the collector shall be satisfied with the cause assigned by the claimant for not having obtained the prescribed certificate, he shall transmit the petition and statement of the claimant to the officer commanding the troops by whom the damage may be stated to have been committed, and shall wait his reply thereto previously to determining whether or not the claim be entitled to investigation.

The person receiving such certificate is at liberty to present the same with a statement of his claim, to the collector within ten days from the date of the certificates.

Exception to the foregoing rules.

Rule for the conduct of the collector, on receiving such statement and certificate.

To report his proceedings to the Board of Revenue for the orders of Government.

With the exception specified in this clause, no claim will be received, unless accompanied by the prescribed certificate of the commanding officer.

VI. Immediately on receiving the notification mentioned in Section 2, the magistrate shall transmit orders to the several police *darogahs* or other local officers of the police, through whose jurisdiction the troops are to pass, to afford every assistance in their power to facilitate the march of the troops through their respective jurisdictions; and to co-operate, as far as necessary, with the person deputed on the part of the collector, in procuring the requisite supplies; as well as in adjusting any disputes which may arise respecting the prices of the articles furnished, and in preventing any alarm to the inhabitants of the country.

In what manner the magistrates are to act, on on receiving the notice mentioned in Section 2.

In what manner the police officers are to assist, in facilitating the march of troops.

VII. Officers commanding detachments of troops, or single corps, on their march through any part of the Company's territories, are already required, by the general orders, issued under date the 1st of February 1788, to report to the commander in chief, in what manner the troops have been supplied, in passing through the districts lying in their route. In like manner, the collectors are directed to report to the Board of Revenue, and the magistrates to report to the Nizamut Adawlut, for the information of the Governor General in Council, any complaints which may be made to them of the misbehaviour of the troops when such complaints shall appear to be well founded, and of sufficient importance to require communication to Government.

What report to be made to the commander in chief by officers commanding troops on their march, through the Company's territories.

In certain cases any misbehaviour of the troops to be reported by the collectors to the Board of Revenue, and by the magistrates to the Nizamut Adawlut for the information of Government.

VIII. Whenever any military officer, not commanding, nor proceeding with a corps, or detachment of troops, or any other person, (whether European or native,) not restricted by

Police officers are empowered, in cases of neces-

sity, to assist travellers in prosecuting their route.

In what manner such assistance shall be afforded.

by Government from passing through the country, may be proceeding within any part of the Company's provinces, either on the public service, or on his private affairs, and shall be in need of assistance, during his route, to enable him to prosecute his journey, he shall be at liberty to apply to the nearest local officer of police, to aid him in providing any requisite bearers, coolies, boatmen, carts, or bullocks, or any necessary supplies of provisions, or other articles; on receiving an application of the above nature, the police officer to whom it may be made, shall furnish the aid required, or cause it to be furnished by the proper person or persons; provided that a sufficient number of persons who have been accustomed to act as bearers, coolies, or boatmen, or the requisite number of carts and bullocks, not exclusively appropriated to the purposes of agriculture, and occasionally let for hire, can be procured within his jurisdiction. But all police officers are strictly forbidden, under pain of dismission from office, (under the rules prescribed by Regulation V. 1804,) on applications of the above nature, to compel any persons not accustomed to act as bearers, coolies, or boatmen, to serve on such occasions; or to furnish a traveller, or cause him to be furnished, with bullocks or carts, kept for private use and not for hire, or exclusively appropriated to the purposes of agriculture. Persons so employed, and the persons in charge of carts and bullocks so provided, shall be at liberty to return from the first police station in the next *zillah*, through which the corps or detachment is to march, unless a voluntary engagement to the contrary may be entered into by such persons. The police officers are further enjoined to be careful, that a proper compensation for the bearers, coolies, boatmen, carts, or bullocks, employed, and a just price for the provisions or other articles provided, be secured to the persons entitled thereto. For this purpose, the police officers are authorized to adjust the rate of hire to be paid for the bearers, coolies, boatmen, carts, or bullocks, required, and the price of any articles provided; as well as to demand, that the whole, or a part, according to the circumstances of the case, be paid in advance. Should any traveller refuse to comply with the adjustment or demand so made by a police officer, he will not be entitled to any assistance from the officers of Government under this regulation.

Persons, and carts, and bullocks, of certain descriptions, not to be employed in furnishing such assistance.

Penalty for a breach of the above rule.

Persons employed, under this section, to be at liberty to return from the first police station in the next *zillah*, unless they may have engaged to the contrary.

On what conditions assistance will be afforded to travellers.

IX. *First.* The rules contained in the following clauses, which have been already established in the province of Benares, by Sections 68. and 72, Regulation XXII. 1795, are hereby extended, with amendments, to the whole of the territories under this presidency.

Prohibition against private servants appearing dressed like *sepoys* and *lascars*, with certain exceptions.

Second. All persons, whether European or native, within the Company's provinces, (excepting such privileged persons as the Government may specially exempt from the operation of the rule contained in this section,) are positively forbidden to dress any of their servants, either for the purpose of parade or of business, in the uniform of the Company's *sepoys* and *lascars*, or in a dress so nearly approaching to that uniform, as to enable the persons wearing it to impose themselves on the country people for *sepoys* and *lascars*.

The above rule extended to all natives, with certain exceptions.

Third. All natives, excepting those actually in the military service of the Company, or belonging to persons specially exempted by Government from the operation of this rule, are forbidden to wear a dress similar to that mentioned in the foregoing clause.

Officers of every description not to clothe their public servants with a military dress.

Fourth. Officers of every description, employed in the service of the Company, who are allowed establishments of *burkundauzes*, *peons*, and *pykes*, in their official capacity, or who may have occasion to employ persons of any of those descriptions, in such capacity, are prohibited from clothing them with a military dress.

Native officers, with certain exceptions, forbidden to wear the military dress except when employed on the public service.

Fifth. Native officers and *sepoys*, excepting *subadars*, *jemadars*, and *serangs*, even though in the service of the Company, who may temporarily reside or have occasion to travel in the interior parts of the country, unless employed on the public service, are forbidden to wear their uniform coats.

What officers are empowered to deprive of a military dress any persons who shall wear it in opposition to these orders.

Sixth. With the view of giving full effect to the orders contained in the preceding clauses, the military commanding officers of stations, and of detachments, in the interior parts of the country, and the several *zillah* and city magistrates, are hereby authorized and required, to deprive of a military dress any person who shall wear it contrary to these orders; unless it shall appear, that such person is in the military service of the Company; in which case he shall be sent to the corps to which he may belong, with a written complaint against him. The

The local officers of police are also empowered and directed to apprehend all persons of the above description, and to send them to the magistrate, who will deal with them in the manner above prescribed.

Police officers to apprehend and send to the magistrate, persons of the above description.

Seventh. Military officers, or other persons to whom escorts may be allowed, when travelling through the country by land, or proceeding by water, are forbidden to send *sepoys*, or *lascars* into the villages, for the purpose of procuring any sort of provisions, or of pressing bearers, coolies, or boatmen. Every local officer of police, upon proper application, will, under Section 8. of this Regulation, grant such assistance as he may be able to afford; and all violent measures, therefore, will be considered equally illegal and unnecessary.

All persons to whom escorts may be allowed are forbidden to send *sepoys* or *lascars* into the villages, to procure provisions, or to press bearers, coolies, or boatmen.

Eighth. No persons shall be allowed to distinguish his *burkundauzes*, *peons*, *pykes*, or other servants, with badges, except the public officers (civil or military) employed in the service of the Company, who are allowed establishments of *burkundauzes*, *peons*, or *pykes*, in their official capacity, or who may have occasion to employ persons of those descriptions, in the public service. The several *zillah* and city magistrates are empowered and directed to apprehend any person, (not being in the service of a public officer of the Government, authorized to entertain such servants,) who shall wear a badge, in opposition to the prohibition contained in this clause, and to deprive him of the badge. The local officers of police are also authorized and directed to apprehend persons of the above description, and to send them to the magistrate, by whom the offender will be dealt with as above directed. Any European, not being a police officer of the Government to whom any of such descriptions of public servants are allowed, employing badged *peons*, or other descriptions of servants wearing badges, contrary to this prohibition, will be liable to the severe displeasure of Government, on representation of the circumstances of the case by the magistrate, who is directed to report all such instances, for the information and orders of the Governor General in Council.

No person, excepting the public officers of Government, to distinguish his servants with badges.

The magistrates to apprehend and deprive persons of their badges who shall wear badges contrary to the above prohibition.

The police officers to apprehend persons of the above description, and send them to the magistrate.

The magistrates to report to Government every instance of any European not being a public officer employing servants with badges.

X. *First.* The rules contained in the following clauses, which have been already established in the ceded and conquered provinces by clauses fifth and sixth, Section 14, Regulation VIII. 1805, are hereby declared to be in force throughout the rest of the Company's territories under this presidency.

Provision for the trial and punishment of military guards in charge of convicts by martial law, in certain cases.

Second. Provision is made by Section 6, Regulation II. 1799, for the punishment of guards in charge of convicts who may have escaped, and, in certain cases, for committing or holding such guards to bail for trial before the court of circuit. This provision is extended to guards in charge of prisoners who may escape from their custody, whether before or after conviction; but shall not be considered applicable to military guards from the provincial battalions, (while such battalions continue subject to military law,) or from any regular corps of the army. Whenever it shall appear to the magistrate, that a guard furnished from any of the regular battalions, from any provincial battalion, or from any other corps subject to martial law, has been guilty of wilful neglect in guarding the prisoners under his charge, or of connivance at the escape, or the attempt to escape, of any prisoner, or of any other act of a criminal nature, in the discharge of his duty, the magistrate shall cause the offender to be delivered over to the officer commanding the provincial battalion, or the detachment to which he may belong, with a charge in writing, that he may be tried, and punished, on conviction, by a court martial.

Third. The mode of proceeding against military guards, directed in the preceding clause, shall be observed, with respect to any other offence involving a breach of military duty, and properly cognizable by courts martial, but shall not be held applicable to any criminal charge against such guards or other *sepoys*, whether belonging to the provincial battalions or regular corps of the army, which may not involve a breach of military duty, and the cognizance of which may therefore appertain to the civil courts.

The foregoing rule not applicable to charges against such guards, which are cognizable in the civil courts.

XI. On receiving translations in the country languages, of the present regulation, the magistrates of the several *zillahs* and cities shall transmit copies to the local officers of police; and the collectors shall furnish copies to the principal landholders, farmers, *tehsildars*, and managers of estates, within their respective jurisdictions; with directions to publish and exhibit the same in their *cutcherrees*, for general information.

Measures to be adopted by the magistrates and collectors for promulgating this regulation.

XII. *First.* The following rule, contained in Section 31, Regulation VIII. 1805, for the ceded and conquered provinces, is hereby extended to the remainder of the Company's territories under this presidency.

Rules to be observed by the judges and magistrates, for the purpose of promulgating the regulations.

Second. On receipt of translations of the regulations in the country languages, the *zillah* and city judges and magistrates shall cause the same to be publicly read in their *cutcherrees*; and shall require the native pleaders of their respective courts to take copies of the translations of any regulations which relate, directly or indirectly, to the administration of civil justice. The judges shall also cause the copies which, by Section 10, Regulation XXXIX. 1793, (extended to Benares by Regulation XLIX. 1795,) they are required to furnish to the *cauzies* stationed in the several towns and *pergunnahs* within their respective jurisdictions, to be read and published, for general information, at the *cutcherrees* of the native commissioners, empowered to act as *munsiffs*, and of the police *darogahs*, or *tehsildars* in charge of the police.

Rules for the guidance of the civil officers in applying for guards and detachments from the regular corps of the army, and for the guidance of the military officers commanding corps in such cases.

XIII. It being necessary, in consequence of the reduction of the provincial battalions in the upper provinces, that rules should be established for the guidance of the magistrates, and of the other civil officers in the several *zillahs*, in applying for guards or detachments from the regular corps, for the support of the police, or for other duties connected with their public situations; and likewise for the guidance of the military officers commanding the corps, from which such guards or detachments are to be furnished; the following rules have been accordingly enacted.

Applications to be made in writing, stating the service to be performed, and military officers to determine the force requisite for such service.

XIV. *First.* Whenever the magistrates may require detachments of troops from the regular battalions, for the apprehension of public offenders, or for the maintenance of the peace in their respective districts, they shall state in writing, as fully and circumstantially as may be practicable, the nature of the service required to be performed, to the officer commanding the corps or companies, from which the detachment is to be furnished; leaving it to the commanding officer, on a consideration of the circumstances stated, to judge of the strength of the force which should be employed in the execution of the duty in question.

Civil magistrates responsible for calling in the aid of the military, in cases of emergency, and military officers not to exercise any discretion in granting or withholding such aid. Report to be made to Government by the magistrates.

Second. The power vested in the several magistrates by the foregoing rule, being founded upon the nature and exigency of the case, which may frequently require promptitude and decision, and will seldom admit of a reference to Government; it shall be the duty of officers commanding corps and detachments, immediately to furnish the necessary military aid, whenever applications may be regularly and publicly made to them by the magistrates, for troops, for the maintenance of the peace, or for the support of the general police of the country. By those means, the responsibility of calling in the aid of the military, will rest with the civil magistrates; and the allotment of the force will depend upon the officers commanding troops; who are not, however, on occasions of this nature, to exercise any discretion in granting or withholding the required aid. But as it is, at the same time, essential to restrict the employment of military force to cases of absolute necessity, the magistrates are hereby enjoined to confine their requisitions for military force, to cases of that description, and to report to Government, whenever they may apply for military aid, under the rule contained in this section; at the same time, furnishing the Governor General in Council with the necessary information respecting the circumstances upon which the application for such aid may have been grounded.

Military officers to report their compliance with such applications, to the Commander in Chief

Third. The officers commanding troops, by whom such detachments may be furnished, in pursuance of the applications of the magistrates, shall immediately transmit the necessary reports thereof to the Commander in Chief.

Rules for supplying the permanent guards required by the several civil officers.

XV. *First.* The permanent guards required by the magistrates, by the collectors of the land revenue and customs, by the commercial residents, and by any other public officers authorized to require such guards for the protection of the public treasuries, stores, or other property, shall be in future furnished in the ceded and conquered provinces from the regular battalions. The civil officers requiring permanent guards, shall accordingly state fully and circumstantially, the nature of the service necessary to be performed, to the officer commanding the corps from which the guards are to be furnished. On receipt of such information, the commanding officer shall furnish guards of such strength as he may deem

 necessary;

necessary; provided that no public objection shall occur to a compliance with the application, and that he shall be satisfied, that the civil officer from whom the application may have been received, was entitled to make it by the general rules and usages of the service. But as the same necessity does not exist for vesting the magistrates and other public officers, in cases of this nature, with the extensive powers entrusted to the magistrates in the cases described in Section 14. of the present regulation, the commanding officer shall be at liberty, in case he shall deem it necessary or proper on any public grounds, to suspend compliance with the application, and to refer the case to the Commander in Chief, who will forward the representation to Government for its decision, or pass such orders on the subject as may appear to him to be proper. With the view likewise of preventing abuse of the powers vested in the civil officers, in applying for guards from the regular battalions, the magistrates and other officers in the judicial department shall, on the receipt of the present regulation, transmit to the Governor General in Council, a statement of the permanent guards employed or required by them, for his consideration and orders. In like manner the officers in the revenue and commercial departments shall transmit to the Board of Revenue, and Board of Trade, a statement of the permanent guards required by them in the discharge of the duties of their respective offices; and the Board of Revenue, and Board of Trade shall forward the statements required from the officers acting under their authority, with any remarks which they may deem necessary for the consideration and orders of Government.

Second. When the permanent guards required by the different officers in the civil department of the service shall have been fixed under the rule contained in the preceding section, no augmentation shall be made in the number or strength of such guards without the express sanction of the Governor General in Council.

Permanent guards not to be increased without the previous sanction of Government.

XVI. The temporary escorts which may in future be required by the magistrates, by the collectors of the land revenue and customs, by the commercial residents, and by any other public officers authorized to require military aid for the remittance of treasure, of stores or of other public property, or for other purposes connected with their respective official situations, are in future to be furnished in the upper provinces, from the regular battalions. The civil officer requiring any such escort, is accordingly to state fully and circumstantially, the nature of the service necessary to be performed, to the officer commanding the corps, from which the required escort is to be furnished. On receipt of such information, the commanding officer shall furnish an escort, of such strength as he may deem necessary, for the performance of the duty in question; provided that no substantial public objection shall occur to a compliance with the application, and that he shall be satisfied, that the civil officer from whom the application may have been received, was entitled to make it by the general rules and usages of the service. But if not, the commanding officer shall be at liberty to suspend compliance with the application, and to refer the case to the Commander in Chief, who will forward the representation to Government for its decision, or pass such orders on the subject as may appear to be proper.

Rules for supplying civil officers with temporary escorts.

XVII. It shall be the duty of the magistrates and other officers in the judicial department to transmit to Government, on the first of each month, a statement of the guards, detachments, and escorts employed by them in the preceding month. The collectors, commercial residents, and other officers in the revenue and commercial departments, shall in like manner transmit to the Board of Revenue and Board of Trade, on the first of each month, a statement of the guards, detachments, and escorts employed by those officers respectively in the preceding month; and the Board of Revenue and Board of Trade are hereby required to report to Government, whenever they may be of opinion, that the guards, detachments, or escorts employed by the officers subject to their control, were not requisite for the public service.

Civil officers in the judicial, revenue, and commercial departments to send monthly statements of guards, detachments, and escorts employed by them, to Government, the Boards of Revenue and Trade respectively.

XVIII. The foregoing rules have been framed, chiefly with a reference to the ceded and conquered provinces, in which the military duties connected with the offices of the magistrates, collectors, and other public officers in the civil branch of the service, are to be performed by the men of the regular corps. Provincial battalions having been established in the provinces of Bengal, Behar, Orissa, and Benares, for the discharge of those duties,

The foregoing rules framed chiefly with reference to the ceded and conquered provinces.

Similar rules to be observed by the civil and military officers in the

lower provinces, in cases wherein the former may have occasion to apply for military aid.

duties, it can seldom, if ever, be necessary for the magistrates, collectors, and other civil officers in those provinces to apply for guards or detachments from the regular battalions Should any emergency, however, at any time occur, to render the services of the regular corps necessary for the maintenance of the internal peace of the country, or for any other public duty connected with the situations of the magistrates or other civil officers; those officers, and likewise the officers commanding corps and detachments in the provinces of Bengal, Behar, Orissa, and Benares, are to conform to the rules contained in Sections 14, 15, and 16, of the present regulation.

The foregoing rules not applicable to the presidency station. Applications for guards, &c in Calcutta or its vicinity, how to be made.

XIX. The foregoing rules are not to be considered applicable to the presidency station. Whenever guards, detachments, or escorts may be required by the magistrates of Calcutta, and of its vicinity, or by any of the other civil officers, for the discharge of any public duty connected with their respective official situations, they are to make the necessary application for that purpose, agreeably to former usage, to the Governor General in Council, through the channel prescribed for conducting the public correspondence.

Restriction contained in clause 1, Section 22, Regulation I. 1804, annulled, and native commissioned and non-commissioned officers transferred to the invalid jaghiredar establishment, entitled to the reduced pay of their rank at the established rates.

XX. By clause first, Section 22, Regulation I. 1804, it is enacted, that all native commissioned, and non-commissioned officers, who may be transferred to the invalid jaghiredar establishment, shall not be considered to be entitled to the reduced pay of their rank, nor to any other pecuniary allowance from Government. With the view of promoting the convenience and happiness of the native commissioned and non-commissioned officers, who may be transferred to that establishment, the above restriction is hereby annulled; and such officers shall in future be entitled to the reduced pay of their rank, at the established rates, in addition to the benefits which they derive from the lands assigned to them.*

* Rescinded by Section 2, Regulation II. 1811.

A. D. 1809. REGULATION I.

A REGULATION *for rendering permanent the Board of Commissioners in the Upper Provinces, and for investing that Board with certain Powers in the Province of Benares.*—PASSED *by the Governor General in Council, on the* 3*d February* 1809; *corresponding with the* 23*d Maug* 1215 *Bengal Era; the* 3*d Phaugun* 1216 *Fussily; the* 24*th Maug* 1216 *Willaity; the* 3*d Phaugun* 1865 *Sumbut; and the* 17*th Zeelhij* 1223 *Hidgeree.*

Preamble.

IT having been deemed advisable to render the establishment of the Board of Commissioners in the ceded and conquered provinces permanent, and likewise to invest that Board with the control of the land and *sayer* revenue, of the customs, and of the mint in the province of Benares, the following rules have been enacted, to be in force from the 1st March 1809; corresponding with 19th Phaugun 1215 Bengal era; 29th Phaugun 1216 Fussily; 20th Phaugun 1216 Willaity; 14th Phaugun 1865 Sumbut; and 13th Mohurrum 1224 Hidgeree.

Board of commissioners in the upper provinces declared permanent.

II. The Board of Commissioners in the upper provinces is hereby declared to be permanent.

The duties, powers, and authority of the Board of Revenue in Benares transferred to the Board of Commissioners.

III. All the duties, powers, and authority, at present exercised under the existing regulations by the Board of Revenue in the province of Benares, shall be transferred to the Board of Commissioners from the 1st of the ensuing month of March.

The duties, powers, and authority of the Board of Trade with respect to the customs in Benares transferred to the Board of Commissioners.

IV. All the duties, powers, and authority at present exercised by the Board of Trade in the province of Benares, with respect to the control of the customs, in that province, shall be transferred to the Board of Commissioners from the date specified in the preceding section.

The Board of Commissioners invested with a general control over the mint in Benares.

V. The Board of Commissioners shall be invested from the 1st of the ensuing month of March, with a general control over the mint established at Benares.

A. D. 1811. REGULATION XIII.

A REGULATION *for the more convenient and efficient Discharge of the Duties of the Board of Revenue.*—PASSED *by the Vice-President in Council, on the* 18*th October* 1811; *corresponding with the* 3*d Kautick* 1218 *Bengal era; the* 16*th Kautick* 1219 *Fussily; the* 4*th Kautick* 1219 *Willaity; the* 1*st Kautick* 1868 *Sumbut; and the* 29*th Ramzaan* 1226 *Higeree.*

Preamble.

WHEREAS by Section 49, Regulation II. 1793, two members are required to form a Board of Revenue; and whereas the said Board now consists of only two members, exclusive of the president, who is likewise a member of the Supreme Council: and whereas it may often be convenient and advisable that one of the members should superintend in person the conclusion of settlements and the performance of other duties subject to their control; the following rules have been enacted, to be immediately in force in the provinces of Bengal, Behar, and Orissa, including Cuttack.

Whenever necessary, a member of the Board of Revenue shall proceed in person into that part of the country, where his services may be required in the conclusion of settlements and the performance of other duties.

The Board, with the approbation of Government, to determine to what district or districts his authority shall extend.

II. Whenever circumstances may in the judgment of the Governor General in Council, or of the Board of Revenue itself, render it advisable that the performance of any of the public duties entrusted by the general regulations to the superintendence of that Board, should be superintended by a member of the said Board in person and on the spot, one of the members shall proceed to that part of the country in which his presence and services may be required. The Board of Revenue, with the approbation of the Governor General in Council, shall at the same time determine to what district or districts the authority of the member so proceeding on deputation shall extend.

The Board also to determine, what part of the establishment of their Secretary's office shall attend the member proceeding on deputation.

III. The Board of Revenue, with the sanction aforesaid, will also determine what part of the establishment of their secretary's office, shall attend the member proceeding on deputation, for the purpose of aiding in the discharge of the duties entrusted to him.

The member proceeding on deputation competent to exercise all the duties, power, and authority vested in the Board of Revenue collectively, within the limits established for his exclusive control under Section 2. of this regulation. During the period of such deputation, a single member of the Board may exercise at the presidency all the duties, power, and authority vested in the Board collectively, in the remaining parts of the provinces of Bengal, &c. Two members to constitute a regular and legal meeting of the Board, whenever the acting president and junior member shall both be at the presidency.

IV. The member of the Board of Revenue so employed, shall be entitled to exercise all the duties, power, and authority which are or may be vested in the Board of Revenue collectively, within the limits which may be established for his temporary and exclusive control under Section 2. of this regulation. In like manner, a single member of the Board of Revenue shall, during the period of such deputation, be competent to exercise at the presidency all the duties, power, and authority, vested in the Board collectively, in the remaining parts of the provinces of Bengal, Behar, and Orissa, including Cuttack; provided however, that whenever the acting president and junior member of the Board of Revenue shall be both at the presidency, two members shall be required as at present to constitute a regular and legal meeting of the Board.

Correspondence and documents how to be deposited on the termination of any deputation by a member.

V. On the termination of any deputation by a member of the Board of Revenue, the correspondence and other documents connected with such deputation shall be carefully deposited in the office of the Board's secretary at the presidency.

A. D.

A. D. 1813. REGULATION II.

A REGULATION *for preventing Native Officers from making use of public Money entrusted to their Care.*—PASSED *by the Governor General in Council, on the 6th March* 1813; *corresponding with the 24th Phaugun* 1219 *Bengal era; the 19th Phaugun* 1220 *Fussily; the 25th Phaugun* 1220 *Willaity; the 4th Phaugun* 1869 *Sumbut; and the 2d Rubbee-ul-Awul* 1228 *Higeree.*

Preamble.

WHEREAS the interests of Goverment require, that *khezanchies, tehsildars,* and other native officers should be restrained from making use of the public money entrusted to their care, the following rules have been enacted: to be in force, from the period of their promulgation, throughout the territories immediately dependant on the presidency of Fort William.

Khezanchies, tehsildars, and other native officers entrusted with the charge of public money, prohibited from making use of such money for their own advantage, or that of any other individual.

II. *Khezanchies, tehsildars,* and other native officers entrusted with the charge of public money, are hereby strictly prohibited from making use of such money for their own advantage, or that of any other individual.

Persons infringing the rule contained in Section 2. of the present regulation, to be deemed guilty of a misdemeanor, and to be punished on conviction accordingly.

III. Any person infringing the rule contained in the foregoing section shall be deemed to have been guilty of a misdemeanor, and shall be punished, on conviction thereof before a court of circuit, at the discretion of the said court, under the authority vested in the courts of circuit by clause seventh, Section 2, Regulation LIII. 1803, in cases liable to discretionary punishment: provided, nevertheless, that no person convicted of the offence specified in the preceding section of this regulation, shall be sentenced by a judge of circuit to the punishment of stripes, or to hard labour. If in any instance imprisonment for the term of seven years shall appear to the judge of circuit to be an inadequate punishment for the offence, he shall transmit the trial, with his sentiments thereupon, to the court of Nizamut Adawlut for the final sentence of that court.

But shall not be sentenced by a judge of circuit to the punishment of stripes, or hard labour.

Trial to be submitted for the final sentence of the Nizamut Adawlut in certain cases.

IV. It shall be the duty of the Board of Revenue, the Board of Commissioners, and the Board of Trade, to submit to Government a special report respecting all convictions and sentences which may take place under the provisions of the present regulation, in order that the Governor General in Council may have an opportunity of considering, whether the guilty persons should not also be declared incapable of again serving Government in any public capacity.

The Board of Revenue, the Board of Commissioners, and the Board of Trade, to submit special reports of all convictions and sentences under the present regulation to Government, who will determine whether the guilty persons should be declared incapable of again serving Government.

A. D. 1813. REGULATION XV.

A REGULATION *for the general Abolition of the Office of Dewaun to the Collectors of the Land Revenue, in the Provinces immediately dependant on the Presidency of Fort William.*—PASSED *by the Governor General in Council, on the* 13*th November* 1813, *corresponding with the* 29*th Cautick* 1220 *Bengal era ; the* 5*th Aughun* 1221 *Fussily ; the* 1*st Aughun* 1221 *Willaity ; the* 6*th Aughun* 1870 *Sumbut ; and the* 19*th Zekaad* 1228 *Higeree.*

Preamble.

WHEREAS, under the existing regulations, a native officer is appointed in each district, under the official designation of *dewaun*, for the performance of certain specified duties, and for the purpose of aiding the collectors generally in the discharge of the public functions of their stations ; and whereas considerable inconvenience has been experienced from the existence of that office, in some instances from the abuse of the power and influence possessed by the *dewauns*, in others from disagreements between the collectors and those native functionaries, and from other causes ; and whereas it will conduce to the public interests, that the several branches of the public business in the offices of the collectors should be conducted by distinct and separate establishments, subject only to the direct and immediate control of the collectors themselves, the following rule has been enacted, to be in force from and after the 1st January 1814, throughout the territories immediately dependant on the presidency of Fort William.

The office of *dewaun* to the collectors, abolished.

II. The office of *dewaun* to the collectors of the land revenue shall be abolished from and after the 1st of January 1814. This rule of course supersedes such of the provisions contained in Regulation II. 1793 ; Regulation V. 1795 ; Regulation XXV. 1803 ; and generally in any other regulation as require the appointment of *dewaun* in the different districts, or define the duties of the *dewauns*, or relate in any other manner directly or indirectly, to those offices.

A. D. 1819. REGULATION IV.

A REGULATION *for the Appointment of a Board for the Superintendence of the Revenue derived from Customs, Town Duties, Salt, and Opium.*—PASSED *by the Governor General in Council, on the* 22*d April* 1819; *corresponding with the* 11*th Bysaak* 1226 *Bengal era; the* 12*th Bysaak* 1226 *Fussily; the* 12*th Bysaak* 1226 *Willaity; the* 13*th Bysaak* 1876 *Sumbut; and the* 26*th Jumadee-us-Sanee* 1234 *Higeree.*

Preamble.

WHEREAS it is desirable that the Board of Revenue should be enabled to devote their attention exclusively to the important arrangements now in progress in the interior of the country, and especially that they should from time to time personally visit the districts under their control; and whereas it appears necessary for that purpose, to relieve the said Board from the superintendence and control of the department of customs and town duties; and whereas with a view to the improvement of these branches of the public revenue, and to the promotion of the interests and convenience of the community, it further appears expedient to vest the superintendence of the several custom-houses in the province of Bengal in a distinct Board, which shall sit daily (Sundays and holidays excepted) for the transaction of public business connected with the said custom-houses, and shall perform such other duties relating to the commercial concerns of the country, and the collection of the revenue derivable therefrom, as Government shall from time to time direct; and whereas it likewise appears expedient to unite under one authority of control, the departments of customs, salt, and opium, and it is also desirable otherwise to modify the constitution of the several Boards entrusted with the superintendence of the territorial revenues of this presidency; the following rules have been enacted, to be in force from the first of May next ensuing.

Rules rescinded.

II. *First.* So much of the rules contained in Regulation IX. and X. 1810, and in any subsequent regulations as renders the collectors of Government customs and town duties within the province of Bengal, and the officers subordinate to them, subject to the authority of the Board of Revenue, and vests that Board with the several powers and duties relating to those branches of the public revenue, specified in the regulations aforesaid, is hereby rescinded and annulled.

Further rules rescinded.

Second. In like manner so much of the regulations in force as renders the salt and opium agents, superintendents of salt *chokies*, and the officers subordinate to them, subject to the Board of Trade, and vests that Board with the several powers and duties specified in the said regulations, is hereby rescinded and annulled.

Board established; to be denominated the Board of Revenue in the customs, salt, and opium departments.

III. *First.* A Board shall be constituted, consisting of such number of members as the Governor General in Council may from time to time determine, for the superintendence of the several branches of the public revenue above mentioned, to be denominated the Board of Revenue in the customs, salt, and opium department.

The Board vested with what powers in regard to customs and town duties.

Second. The Board aforesaid is hereby vested with all the duties, powers, and authority heretofore legally possessed and exercised by the Board of Revenue with respect to customs and town duties.

Third.

Ditto.

Third. The aforesaid Board are likewise hereby vested with all the powers, duties, and authority heretofore legally possessed and exercised by the Board of Trade in the salt and opium departments.

Oaths to be taken by the members of the Board, and by the covenanted servants of the Company attached to it.

Fourth. The members of the said Board, and the several officers attached to it, being covenanted servants of the Company, shall, previous to entering upon the execution of the duties of their respective offices, severally take the oath prescribed by act of parliament for servants of the Company employed in the management and collection of the revenue, before the Governor General in Council, or such person as he may appoint.

The Governor General in Council may empower one member to exercise the functions and authority vested in the Board collectively; or may authorise each member to exercise those powers in different departments at the same time.

Fifth. It shall be competent to the Governor General in Council, to authorise a single member of the said Board to exercise, either generally or locally, all the duties, power, and authority which are vested as aforesaid in the Board collectively, whenever circumstances may render such an arrangement advisable. It shall further be competent to the Governor General in Council to authorise the several members of the said Board, separately, to exercise at the same time, and within the same limits, or within distinct limits, such part of the said duties, power, and authority, as it may be judged proper to assign to each respectively, whenever for the greater despatch of business or other cause, it may appear advisable to divide the business of the Board, or to assign any special charge to any member separately.

A. D. 1821. REGULATION IV.

A REGULATION *for authorizing a Collector of Land Revenue, or other Officer employed in the Management or Superintendence of any Branch of the Territorial Revenues, to exercise, in certain Cases, the Powers of Magistrate, or joint Magistrate; and for authorizing a Magistrate, or joint Magistrate, or Assistant to a Magistrate, to exercise in certain Cases the Powers of a Collector of Land Revenue, or of any other Officer employed in the Management or Superintendence of any Branch of the Territorial Revenues. Also, for explaining the Duties of an Assistant to a Collector of Revenue, and for defining the Duties and Powers vested in Assistant Collectors or other Officers appointed to the Charge of the Revenues of Pergunnahs or other local Divisions, or employed in the Performance of any Portion of the Functions ordinarily belonging to Collectors of Land Revenue.*—PASSED *by the Governor General in Council, on the* 19*th January* 1821; *corresponding with the* 8*th Maug* 1227 *Bengal era; the* 1*st Maug* 1228 *Fussily; the* 9*th Maug* 1228 *Willaity; the* 1*st Maug* 1877 *Sumbut; and the* 14*th Rubbi-us-Sanee* 1236 *Higeree.*

Preamble.

WHEREAS it may be expedient to authorize a collector of land revenue or other officer employed in the management or superintendence of any branch of the territorial revenue, to exercise in certain cases the whole or any portion of the powers at present exercised respectively by a magistrate, or joint magistrate, or to vest the powers of a collector of revenue, or any portion thereof, in the hands of a magistrate or joint magistrate, or of an assistant to a magistrate, and whereas it is expedient to explain the duties which may be performed by the assistants to the collectors of revenue, and to define the duties and powers vested in assistant collectors or other officers when appointed to the charge of the revenues of *pergunnahs* or other local divisions, or when employed in the performance of any portion of the functions ordinarily belonging to collectors of the land revenue; the following rules have been enacted, to be in force from the date of their promulgation throughout the territories subject to the presidency of Fort William.

Governor General in Council declared competent to authorize a collector or other revenue officer to exercise the powers of a magistrate or joint magistrate, and to invest magistrates with the powers of a collector.

II. It shall be competent to the Governor General in Council to authorize a collector of revenue, or other officer employed in the management or superintendence of any branch of the territorial revenues, to exercise the whole or any portion of the powers and duties vested by the regulations in the magistrates or joint magistrates, or to employ a magistrate, joint magistrate, or an assistant to a magistrate in the collection of the public revenue, and to invest the person so employed with the whole or any portion of the powers of a collector of revenue, or of other officer employed in the management or superintendence of any branch of the territorial revenues.

Magistrates, &c. employed in the collection of the public revenue to take a prescribed oath.

III. *First.* If a person holding the office of magistrate, or joint magistrate, or assistant to a magistrate, shall be employed in the collection of the public revenue, he shall, previously to entering upon the execution of the duties of a collector, take and subscribe the oath prescribed by Section 25. and Section 26, Regulation V. 1804.

Second.

Collectors and other revenue officers appointed to the discharge of the duties of a magistrate, to take the prescribed oath.

Second. In like manner, if a person holding the office of collector of revenue, or of any other officer employed in the management or superintendence of any branch of the territorial revenues, shall be appointed to perform the duties of magistrate, or joint magistrate, he shall, previously to entering upon the execution of such office, take and subscribe the oath prescribed by Section 2, Regulation IX. 1793, and clause first, Section 3, Regulation XIII. 1793, with such verbal alterations only, as may be consonant to the nature of the appointment.

Magistrates, &c. employed in the collection of the public revenue to be guided by the orders of the Boards of Revenue and Commissioners, and by the rules and regulations of Government.

IV. *First.* If a person holding the office of magistrate, joint magistrate, or of assistant to a magistrate, shall be employed in the collection of the public revenue, he shall be guided in the execution of his duty as collector by the orders of the Board of Revenue, or the Board of Commissioners, and by the rules and regulations that have been, or may be enacted for the collection of the public revenue.

Collectors or other revenue officers, employed as magistrates, to be guided by the regulations and by the orders of the superior courts.

Second. If a person holding the office of collector of revenue, or otherwise employed in the management or superintendence of any branch of the territorial revenue, shall be appointed to perform the duties of magistrate, or joint magistrate, he shall be guided in the execution of those duties by the regulations which have been, or may be enacted for the guidance of those officers respectively, and by the orders of the superior courts of criminal judicature in all matters in which a controlling, or superintending power, is vested in those courts.

Magistrates, &c. employed in the collection of revenue, and revenue officers exercising the powers of a magistrate or joint magistrate, to preserve the records of their respective offices separate and distinct.

V. Every magistrate, or joint magistrate, or assistant to a magistrate, who may be employed in the collection of the revenue, and every collector or other officer employed in the management or collection of the territorial revenues, who may be authorized to exercise the powers of a magistrate or joint magistrate, under the provisions of this regulation, shall be careful to preserve the records of their judicial and revenue offices separate, and distinct from each other.

Such of the rules in forces as declare collectors amenable to *zillah* and city courts for acts done in opposition to the regulations applicable to magistrates employed in the collection of revenue.

VI. *First.* Such parts of the existing regulations as declare the collectors of revenue to be amenable to the *zillah* and city courts for any acts done by them in their official capacity, in opposition to the regulations, shall be held applicable to any magistrate, or joint magistrate, or assistant to a magistrate, who may be employed in the collection of the public revenue.

Proviso in the event of such officer being himself the judge of the *zillah* or city in which the act may have been committed.

Second. Provided always that if such individual shall, at the same time, hold the office of judge of the *zillah* or city in which the act in question may have beem committed, such act shall not be cognizable by the *zillah* or city court, but by the provincial court of the division in which such *zillah* or city may be included.

In the institution of a suit in a *zillah* or city court, a magistrate employed in the collection of revenue, not being himself in the charge of the office of judge, shall proceed according to the regulations enacted for the guidance of collectors.

VII. In the institution of suits for the recovery of the public revenue, or in any case in which the institution of a suit by the collector in the *zillah* or city courts is authorized, or directed by the regulations, a magistrate or joint magistrate, or assistant to a magistrate, employed in the collection of the revenue, not being himself in charge of the office of judge of a *zillah* or city court, shall proceed according to the regulations already in force for the guidance of the collectors under similar circumstances.

Governor General in Council competent to cause such alterations in the limits of the several collectorships, and in the number of officers employed as collectors, as may from time to time appear expedient

VIII. *First.* It is hereby declared and enacted, that it is and shall be lawful for the Governor General in Council to cause such alterations to be made in the limits of the several collectorships, and in the number of the officers employed as collectors of land revenue, as may from time to time appear expedient, as well as to vest such officers, being covenanted servants of the Honorable Company, with authority to exercise the whole or any part of the functions ordinarily exercised by collectors of land revenue in such *mohaul* or *mohauls* belonging to such district or districts as may from time to time be deemed expedient: and any officers so employed shall perform their prescribed duties in the same manner and subject to the same conditions and liabilities as attach to collectors of land revenue in regard to such duties.

Board of Revenue and Commissioners empowered to depute officers subordinate to them to exercise the powers of collectors within such local limits as they may judge expedient.

Second. It shall also be competent to the Board of Revenue, or other authority exercising the powers of that Board, to depute any of the officers subordinate to their authority, to exercise and perform all or any of the powers and duties ordinarily vested in collectors of land revenue within such local limits as they may judge expedient; provided however that in all such cases the Board, or other authority aforesaid, shall, on the day in which they may depute any officer as aforesaid, or as soon after as practicable, report their having done so for the information and orders of the Governor General in Council.

Third. The collectors of revenue are hereby authorized, with the sanction of the Board of Revenue, or the Board of Commissioners, to delegate to their assistants any part of their prescribed duties, which from the extent of their general business, or other cause, they may be unable to give due attention to themselves; provided always, that in the event of a collector deputing his assistant to make local inquiries, or for any other purpose connected with the collection of the public revenue, he shall immediately report the same for the information and orders of the Board of Revenue, or Board of Commissioners to which he may be subordinate.

Proviso, requiring a report of their having done so.

Collectors authorized, with the sanction of the Boards, to delegate to their assistants any part of their duties to which they may be unable to give due attention.

Proviso, in the event of a collector deputing his assistant.

Fourth. Previously to entering upon the duties of his office, an assistant to a collector shall take and subscribe an oath corresponding with that prescribed by Section 25. and Section 26, Regulation V. 1804, for servants of the Company employed in the management and collection of the public revenue.

An assistant to a collector to take the oath prescribed in Sections 25. and 26, Regulation V. 1804. previously to entering on his duties.

Fifth. Assistants or other officers exercising the powers of collectors of revenue, or any portion thereof, under the provisions of this regulation, shall be guided in every respect by the regulations which have been, or may be enacted for the management and collection of the revenue, as far as the same may be applicable to the duties committed to them respectively, and shall be considered responsible for the due performance of the duties entrusted to them; and shall be amenable to the civil courts of judicature for any acts done by them in their official capacity, in opposition to the regulations, in the same manner, and under the same rules, as the collectors of revenue.

Assistants or other officers exercising the powers of collectors to be guided by the regulations, and to be responsible for the performance of their duties, and amenable to the civil courts.

A. D. 1822. REGULATION III.

A REGULATION *for modifying the Constitution and altering the Jurisdiction of the several Boards vested with the Superintendence of the Land Revenue, in the Territories belonging to the Presidency of Fort William.*—PASSED *by the Governor General in Council, on the* 19*th March* 1822; *corresponding with the* 7*th Chyte* 1228 *Bengal era; the* 12*th Chyte* 1229 *Fussily; the* 8*th Chyte* 1229 *Willaity; the* 11*th Chyte* 1878 *Sumbut; and the* 24*th Jumadee-us-Sanee* 1237 *Higeree.*

Preamble.

WHEREAS the superintendence of the Delhi territory has recently been vested in the Board of Commissioners for the ceded and conquered provinces, and for this and other causes it has become necessary to relieve the said Board from the charge of a portion of the districts now under their control; and whereas it is also desirable to modify the constitution and alter the jurisdiction of the several Boards entrusted with the management of the land revenue; the following rules have been enacted, to be in force from the date of their promulgation.

Provisions of regulations rescinded.

II. *First.* Sections 28, 29, 34, 35, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, and 70, Regulation II. 1793; Section 26, Regulation V. 1795; and Section 27, Regulation XXV. 1803, are hereby rescinded.

Further provisions rescinded.

Second. Regulation I. 1816; Regulation I. 1817; and Sections 2. and 3, Regulation XXIV. 1817, are hereby rescinded.

Bhagulpore and Purnea transferred from the jurisdiction of the Board of Commissioners for Behar and Benares to the Board of Revenue, which is to be called the Board of Revenue for the lower provinces.

III. *First.* The duties, powers, and authority at present exercised by the Board of Commissioners in Behar and Benares, within the districts of Bhagulpore and Purnea, shall from and after the 1st of May next, be vested in the Board of Revenue, which shall continue to possess, exercise, and perform the duties, powers, and authority now belonging to them in the districts subordinate to their authority, and shall hereafter be denominated the Board of Revenue for the lower provinces.

The north and south divisions of Bundlecund, with *zillahs* Allahabad and Cawnpore, transferred from the Board of Commissioners in the ceded and conquered provinces to the Board of Commissioners for Behar and Benares, which is to be called the Board of Revenue for the central provinces.

Second. The duties, powers, and authority at present exercised by the Board of Commissioners in the ceded and conquered provinces within the southern and northern divisions of Bundlecund and the districts of Allahabad and Cawnpore, shall from and after the said date be vested in the Board of Commissioners in Behar and Benares, which shall continue to possess, exercise, and perform the duties, powers, and authority now belonging to them in the districts at present subordinate to them, save as above provided, and shall be hereafter denominated the Board of Revenue for the central provinces.

The remaining districts of the ceded and conquered provinces to continue as heretofore, subordinate to the Board of Commissioners, which Board is to be denominated the

Third. The several districts of the ceded and conquered provinces, with the exception of the districts above specified, shall continue as heretofore, subordinate to the Board of Commissioners, which Board shall hereafter be denominated the Board of Revenue for the western provinces.

IV. *First.* The said Boards shall each of them consist of such number of members as the Governor General in Council may from time to time appoint.

Second. The said Boards shall ordinarily sit daily (Sundays and holidays excepted) for the transaction of public business.

Board of Revenue for the western provinces.

Power reserved to the Governor General in Council in appointing members to the Boards.

Sittings of the Boards ordinarily to be daily.

Boards to be guided in regard to the form of their proceedings, in cases where no special regulations exist, by the orders of Government.

Power reserved to the Governor General in Council in fixing the *sudder* stations of the Boards.

Governor General in Council declared competent to authorize, when necessary, a single member of any Board to exercise all the duties vested in the Board collectively.

And to authorize the several members separately to exercise at the same time such part of the duties as may appear requisite for the greater despatch of business or other cause.

Proviso—no single member to reverse or alter a collector's order,

Except authorized by Government, nor to reverse or alter a decree or order passed by any other member.

No settlements whether temporary of perpetual to be binding, unless confirmed by the Governor General in Council.

Rule defining the course of proceeding in cases where a difference of opinion may arise.

A single member, when vested with separate authority, declared competent to proceed in the same mode as the Board collectively are authorized in regard to the appointment, removal, or punishment of collector's native officers.

Proviso in cases where a difference of opinion may arise

Two members necessary to appoint, remove, or punish officers of the Board, unless authorized by Government.

Single members, when vested with separate authority, declared competent to suspend any officer.

But the order for such suspension, unless in spe-

Third. In regard to the form of their proceedings, they shall be guided in all cases, not specifically provided for in the existing regulations, by such orders as the Governor General in Council may from time to time issue, and it shall be competent to the Governor General in Council to fix the *sudder* stations of the several Boards at such places within the territories belonging to this presidency, whether the operation of the general code of regulations may or may not extend to the same, as from time to time may be deemed expedient, any thing in the existing regulations to the contrary notwithstanding.

V. *First.* It shall be competent to the Governor General in Council, by an order in council, to authorize a single member of any of the said Boards to exercise either generally or locally, all the duties, powers, and authority which are vested in the Board collectively, whenever circumstances may render such an arrangement desirable. It shall further be competent to the Governor General in Council similarly to authorize the several members of the said Board, separately to exercise at the same time and within the same limits, such part of the said duties, powers, and authority as it may from time to time be judged proper to assign to each respectively, whenever for the greater despatch of business or other cause, it may appear advisable to divide the business of the Board, or to assign any special duty to any member separately: provided however, that if a member exercising singly, as above, the duties, powers, and authority of the Board, or any part thereof, shall in any case be of opinion that any decision or order of a collector ought to be reversed or altered, he shall not pass any final order on the case, without the concurrence of one or more of the other members, unless otherwise specially directed and authorized by Government: provided further, that it shall not be competent to a single member of a Board to reverse or alter a decree or order passed by any other member: provided also that no settlement of the land revenue, whether in perpetuity or for a term of years, shall be or be held final and binding upon Government, unless the same shall have been formally confirmed by the Governor General in Council.

Second. Whenever two members of a Board shall jointly or separately have considered any question, if a difference of opinion shall arise between them, the decision of the question shall be postponed, and the case shall be referred to a third member, permanent or provisional, in such mode as may from time to time be directed by Government, and shall be determined according to the majority of voices.

Third. In regard to the appointment, removal, or punishment of the native officers of collectors of land revenue or other functionaries subordinate to the Boards, a single member vested as above with authority separately to exercise the powers of the Board or any part thereof, shall within the limits of his authority, be competent to proceed in the same manner as the Board collectively are authorized to proceed: provided that in any such case, if a member of the Board acting singly, shall differ in opinion from a collector or other functionary immediately subordinate to them, he shall not, unless otherwise specially authorized by Government, pass any final order, without the concurence of one or more members of the Board.

Fourth. No final orders regarding the appointment, removal, or punishment of officers belonging or immediately subordinate to the Board, shall (unless otherwise specially directed by the Governor General in Council) be issued without the concurrent judgment of two or more members.

Fifth. Single members exercising separate authority as above, shall be competent to suspend any officer under their authority, in like manner as the Board collectively may do; but all orders regarding the suspension of any such officer, passed by a single member, unless in confirmation of an order or recommendation of a collector or other intermediate authority, or unless specially authorized by the Governor General in Council, shall be reported without loss of time to some other member, and shall be liable to be set aside by the decision of a majority of the Board.

Sixth. The Boards are authorized to review, rescind, alter, or confirm any order and decision passed by them collectively, or by any member exercising as above separate authority, if an application to that effect be made to them by any party interested in the case, within the period of three months from the date on which the order or decision may have been passed, or good and sufficient cause shewn for a further delay, and if from the documents

ments exhibited, the case shall appear to merit further investigation. But no order or decision passed by a single member exercising separate authority shall be reversed, altered, or staid, excepting on the concurrent judgment of two or more members.

Seventh. To provide for cases wherein the members of the Board shall not agree in opinion, as to the decision or order to be passed in any case, and wherein the voices on each side may be equal, it shall be competent to the Governor General in Council to appoint one or more temporary or provisional members, who shall in regard to the investigation and determination of the questions so in dispute, have and exercise the same powers and authority as if they ordinarily belonged to the Board; and if a difference of opinion as aforesaid shall arise between two members of the Board holding joint sittings, at any place where a temporary or provisional member may be stationed, the other permanent member or members of the Board being absent, it shall and may be lawful for them, without reference to such absent member, to submit the question in dispute to the provisional member, and to issue orders in conformity with the opinion which he may support.

cial cases, to be reported to some other member of the Board, who if a majority agree, may set it aside.

Board, when applied to, may revise, rescind, and alter their decisions, provided that such applications be made within three months, or sufficient cause shewn for delay.

Orders or decisions passed by a single member when vested with separate authority, not to be reversed or altered unless two or more members concur

Provision in cases when the members of the Board differ in opinion, and the voices on each side are equal.

A. D. 1823. REGULATION VII.

A REGULATION *for prohibiting Loans by covenanted civil Servants from Persons subject to their official Authority and Influence.*—PASSED *by the Governor General in Council, on the* 30*th October* 1823; *corresponding with the* 15*th Kautic* 1230 *Bengal era; the* 11*th Kautic* 1231 *Fussily; the* 16*th Kautic* 1231 *Willaity; the* 11*th Kautic* 1880 *Sumbut; and the* 24*th Suffer* 1239 *Higeree.*

Preamble.

WHEREAS by the existing regulations all covenanted civil servants of the Company employed in the judicial and revenue departments of the service, are prohibited from lending money, directly or indirectly, to any proprietor, or farmer of land, dependant *talookdar*, under-farmer, or *ryot*, or their sureties: and whereas it is equally necessary to prohibit the public officers from borrowing money from persons subject to their official authority and influence; the following rules have been enacted by the Governor General in Council, and are to be in force, from the date of their promulgation, throughout the provinces immediately subject to this presidency.

Civil servants in every department prohibited from borrowing money from the native officers under their authority, and the connections of such officers;

II. *First.* All covenanted civil servants, in whatever department of the public service they may be employed, are henceforward prohibited, under pain of dismissal from office, from borrowing money from, or in any way incurring debt to, any native officer under their authority, or under the authority of any of their subordinate functionaries, or from or to the known surety, agent, relation, connection, or dependant of any such native officer, or from or to any person of whom such native officer may be known to be or to have been the servant, agent, surety, or dependant.

And from other persons officially accountable to them.

Second. In like manner and under the like penalty, all officers of Government, being covenanted civil servants, are henceforward prohibited from borrowing money from, or in any way incurring debt to any manager, guardian, executor, *ameen*, *sezawul*, *gomashtah*, farmer, *motuwullee*, or other person who may in any way be officially accountable to them, or from and to the known surety, agent, relation, connection, or dependant of such person.

Provisions of Regulation XXI. 1814, extended to civil officers in the commercial department, as well as to all other officers being covenanted civil servants

Third. Section 4, Regulation XXI. 1814, is hereby rescinded; and the provisions of Sections 2. and 3. of that regulation, shall henceforward be held applicable to commercial residents and commercial agents, as well as to all other officers of Government being covenanted civil servants.

Certain officers prohibited from incurring debt to *zemindars* and others, residing in, or having property within their districts.

III. All judges of *zillah* and city courts, all magistrates, joint magistrates, registers, and assistants to magistrates, all collectors and deputy collectors of the land revenue, all assistants to such collectors or other officers exercising the powers of such collector, are prohibited, under pain of dismissal from office, from borrowing money from, or in any way incurring debt to any *zemindar*, *talookdar*, *ryot*, or other person possessing real property, or residing in, or having a commercial establishment within the city, district, or division to which their authority may extend.

Prohibition against lending money to civil

IV. All persons are prohibited from lending money, or otherwise becoming in any way creditor to any officer of Government, being a covenanted civil servant, in contraven-

tion

servants, contrary to the above rules.

Penalty for a breach of this prohibition.

tion of the above rules: and any person lending money, or in any way becoming creditor to any such public officer in breach of this prohibition, shall forfeit to Government a sum equal to the amount for which he shall have so illegally become creditor.

Officers in debt contrary to the above rules, to report the fact at the expiration of one year.

Penalty for omitting so to report.

V. If any officer of Government now in debt shall, at the expiration of one year from the promulgation of this regulation, be still indebted to any person from whom it would at such period be illegal for him to borrow under the above rules, it shall be incumbent on such officer to make known the circumstance to the Governor General in Council; and in the event of intimation not being so given, the same penalty shall attach to the said officer, as if the debt had been incurred subsequently to the promulgation of this regulation.

Officers receiving new appointments, if indebted to individuals, contrary to the above rules, to report.

Penalty for omitting to report.

VI. In like manner, if any covenanted servant who may be hereafter appointed to any office, shall at the time of such appointment, be indebted to any person with whom it would be illegal for him to contract a loan, while holding such office, it shall be incumbent on such servant, before entering on the duties of the office, to make known the circumstance to the Governor General in Council; and failing to do so, he shall be subject to the same penalty, as if the debt had been contracted subsequently to his being appointed to the said office.

Penalty on natives, knowingly taking office in contravention of the above rules.

VII. Any native causing himself to be appointed to any office in opposition to the provisions of Regulation XXI. 1814, as hereinbefore extended, or in any way knowingly accepting office in contravention thereof, shall forfeit to Government a sum equal to ten times the yearly salary or allowances attached to the situation, to which he may be appointed.

Penalties to be enforced by prosecution at the suit of Government.

VIII. Suits for the recovery of penalties incurred under this regulation, shall and may be instituted under the special instructions of the Governor General in Council, and shall be conducted by the superintendent and remembrancer of legal affairs, or by such other officer as Government may nominate for that purpose: such suits shall be instituted in the provincial court of the division, within which the transaction may have taken place, or the lender may reside, or may possess real or personal property. An appeal shall lie from judgments passed in such cases, in like manner as from other judgments passed in original suits by the provincial courts, and the judgments shall be enforced under the provisions of the regulations for the execution of other decrees of the civil courts.

A. D. 1825. REGULATION V.

A REGULATION *for removing certain Doubts as to the Legality of a Union of the Powers of Judge and Collector in the same Individual.*—PASSED *by the Governor General in Council, on the 4th April* 1825; *corresponding with the* 23*d Chyte* 1231 *Bengal era; the* 1*st Bysaak* 1232 *Fussily; the* 24*th Chyte* 1232 *Willaity; the* 1*st Bysaak* 1882 *Sumbut; and the* 14*th Shabaan* 1240 *Higeree.*

Preamble.

WHEREAS it has occasionally been found necessary to place the charge of collectorships or of portions of collectorships in the hands of *zillah* and city judges or of registers of the civil courts, and it may from time to time be hereafter found necessary to depute or employ officers vested with the united powers of judge and collector in the administration of the affairs of particular districts, or in the adjustment of boundaries, or in the settlement of tracts occupied by peculiar tribes or classes of people, or in the execution of other special measures: and whereas doubts have arisen as to the legality of such a union of authority, the Governor General in Council, with a view of removing such doubts, has been pleased to declare and to enact as follows.

The official acts of all public officers who, under competent authority, have heretofore exercised the united powers of judge and collector, or register and collector, declared to be legal and valid.

II. It is hereby declared, that the official acts of all public officers who may have exercised under the sanction and authority of Government, or under the provisions of Regulation IV. 1821, the united powers of judge and collector, or of register and collector, shall be deemed and held to be and to have been to all intents and purposes as legal and valid as they would have been, had they been performed by officers holding respectively the office of judge or register only, or the office of collector only.

Power reserved to the Governor General in Council, to vest the whole or any portion of the jurisdiction of a judge or a collector of revenue, in the hands of the same officer.

III. *First.* It shall be competent to the Governor General in Council to vest the whole or any portion of the jurisdiction and powers of a civil judge and of a collector of revenue in the hands of the same officer, whenever and so long as such an arrangement may, for special purposes, appear expedient.

Proviso, precluding a judge in such cases from trying claims preferred by individuals for acts done by him in his capacity of collector.

Such claims to be cognizable by the provincial court of the division under the rules in force.

Second. Provided that in all such cases, the judge shall be precluded from trying and determining in his civil court, any claims which may be preferred by individuals for acts done by him in his official capacity of collector; but such claims shall, as already provided for by the second clause of Section 6, Regulation IV. 1821, be cognizable in the provincial court of the division, and not in the *zillah* or city court.

A. D.

A. D. 1825. REGULATION VI.

A REGULATION *for rendering more effectual the Rules in Force, relative to Supplies and Preparations for Troops, proceeding through the British Territories.*—PASSED *by the Governor General in Council, on the 4th April* 1825; *corresponding with the* 23*d Chyte* 1231 *Bengal era; the* 1*st Bysaak* 1232 *Fussily; the* 24*th Chyte* 1232 *Willaity; the* 1*st Bysaak* 1882 *Sumbut; and the* 14*th Shobaan* 1240 *Higeree.*

Preamble.

WHEREAS it is enacted in the first clause of Section 3, Regulation XI. 1806, that on receiving the notification mentioned in the preceding section, relative to a body of troops about to proceed, by land or by water, through any part of the Company's territories, the collector of the district shall immediately issue the necessary orders to the landholders, farmers, *tehsildars*, or other persons in charge of the lands, through which the troops are to pass, for providing the supplies required; and for making any requisite preparations of boats, or temporary bridges, or otherwise, for enabling the troops to cross such rivers or *nullahs*, as may intersect their march, without impediment or delay; it being, at the same time, further directed, in the second clause of the section referred to, that the supplies so furnished, shall be paid for by the persons receiving the same, at the current *bazar* prices of the place at which they may be provided; and that the expense incurred for crossing the troops and their baggage over rivers or *nullahs*, after being duly ascertained, will be paid by Government: and whereas experience has shown the necessity of enabling the collectors, or other public officers acting in that capacity, to enforce their orders in the cases above mentioned, by imposing a fine upon any landholder, *tehsildar*, or other person in the possession or management of land, who after receiving the requisition issued in pursuance of the section above cited, may be proved to have wilfully disobeyed or neglected the same; the Governor General, in Council has therefore enacted the following rules, to be in force, as soon as promulgated, in all the provinces immediately subject to the presidency of Fort William.

Zemindars having been warned by the collector to provide supplies for troops,

Or to provide boats, &c. for crossing *nullahs*,

Shall on proof of neglect or disobedience be punishable by a fine,

Not exceeding 1,000 sicca rupees.

II. Any landholder, farmer, *tehsildar*, or other person in the possession or management of land, who may have been duly required by a collector of the land revenue, or any public officer acting in that capacity, in pursuance of Section 3, Regulation XI. 1806, to provide supplies for a body of troops, about to proceed by land or water, through any part of the British territories; or to make preparations of boats, temporary bridges, or otherwise, for enabling the troops to cross rivers or *nullahs*, intersecting their march; and after the receipt of such requisition, shall wilfully disobey or neglect the same; or shall, without sufficient cause, fail to exert himself for the due execution of the duty so assigned to him; shall, on proof of such failure, neglect, or disobedience to the satisfaction of the collector, or other officer acting in that capacity, by whom the order may have been issued, or of his successor in the same office, be liable to a fine proportionate to the defaulter's condition in life, and the circumstances of the case, in such amount as the collector, or other officer, with due regard to these considerations, may judge it proper to impose; so that the fine shall not, in any case, exceed the sum of one thousand sicca rupees.

The collector to make a summary inquiry, in presence of the party charged with neglect or disobedience, or his representative

The collector may hold *ex parte* proceedings on failure of either to attend.

III. The collector, or other officer acting in that capacity, who may exercise the powers vested in him by this regulation, shall previously make a summary inquiry, in the presence of the party charged with disobeying or neglecting the order issued to him, or of his representative; if on being duly summoned, he shall attend in person, or by *vakeel*, for that purpose. If he shall fail to attend either in person or by *vakeel*, the summary inquiry shall be conducted *ex parte*, and the collector shall record upon his proceedings the whole of the evidence obtained in proof of the neglect or disobedience for which a fine may be imposed.

The amount of fine how to be levied.

Appeal to what authority preferrible.

IV. The collector, or other officer, who may adjudge a fine under this regulation, shall be competent to levy the amount by the same process as is authorized for the recovery of arrears of the public revenue. Provided that if an appeal be preferred from his decision, within six weeks from the date of it, to the Board of Revenue, in whose jurisdiction the district may be situate, and sufficient security be tendered for performing the judgment of the Board upon the appeal, the collector shall stay the execution of his order for levying the fine imposed by him, until he shall receive the final order of the Board.

Petition of appeal to be written on stampt paper.

Limitation of appeal.

V. Appeals from the orders of collectors, or other public officers, adjudging fines under this regulation, may be preferred, on the stampt paper prescribed for other appeals to the Revenue Boards, either immediately to the proper Board, or through the officer by whom the fine may have been adjudged; and on admission of the appeal the whole of the proceedings in the case shall be transmitted to the Board. But no such appeal shall be receivable, after the expiration of six weeks from the date of the judgment, without proof of sufficient reason for the delay, to the satisfaction of the Board, by whom the case may be cognizable.

A. D. 1825. REGULATION VIII.

A REGULATION *to make further Provision for the Employment of native Officers in the judicial Department; and to provide for the Punishment of false and malicious Charges against the European Officers of Government.*—PASSED *by the Governor General in Council, on the 5th May* 1825; *corresponding with the 24th Bysaak* 1232 *Bengal era; the 3d Jeyte* 1232 *Fussily; the 25th Bysauk* 1232 *Willaity; the 3d Jeyte* 1882 *Sumbut; and the 16th Ramzaan* 1240 *Higeree.*

Preamble.

WHEREAS the rules contained in Regulations II. 1793, V. 1795, and XXV. 1803, whereby the collectors are prohibited from employing their private servants, or any persons except public and registered officers, in the discharge of any part of their public duties, as well as from conferring on their public officers any private trust relating to their personal concerns, have not been specifically enacted, by any regulation in force, for the guidance of the public officers in the judicial department, although the spirit of them is obviously applicable to the rules enacted in Regulations V. 1804, and VIII. 1809, for the appointment of the native officers employed in that department: and whereas the rules in force for receiving and proceeding upon charges of a serious nature against the European public officers, contain no provision similar to the enactment in Section 5, Regulation VII. 1811, respecting malicious and unfounded charges preferred in the *zillah* or city courts, when the accusation or information against a European officer of Government may be found on investigation to be manifestly groundless and malicious: with a view therefore to supply what is wanting in the existing regulations on the points above noticed, the Governor General in Council has enacted the following rules, to be in force, as soon as promulgated, throughout all the provinces immediately subject to the presidency of Fort William.

All officers in the judicial department prohibited, under penalty of dismissal from office, from employing their private servants in the execution of any public duty.

II. *First.* The whole of the officers of Government, employed in the judicial department, civil or criminal, are prohibited, under penalty of dismissal from office, from employing, directly or indirectly, their private servants of whatever description, or any other persons, not being public officers duly appointed or nominated in conformity with the rules in force relative to such appointments, in the discharge of any part of their public duties, or in the execution of any public duty, in which the person so employed, may not have been duly authorized to act.

And from employing any public officers on their establishment, (not being *peons* or other inferior servants,) in the execution of any part of their private business, or private trust relating to their personal concerns.

Second. The whole of the judicial officers are, in like manner and under the same penalty, prohibited from employing any of the public officers on their establishments, (not being *peons*, or other inferior servants, in personal attendance upon a judge, magistrate, or other officer of Government in the judicial department,) in the performance of any part of their private business, or in the execution of any private trust relating to their personal concerns.

Any native officers in the judicial department, who may be disqualified from public employment,

III. If any of the native officers, now on the establishment of any officer of Government in the judicial department, shall be disqualified from continuing to hold the office now held by him, under the prohibitions contained in the preceding section, he shall be immediately removed from such office, and a successor appointed to it, according to the rules

under the prohibitions referred to in the preceding section, to be immediately removed from office.

Any neglect of the above requisition will subject the party to the same penalty as that specified in the preceding section.

In all future nominations of native officers, the judges and magistrates are to state to the provincial courts, that the person so nominated is not disqualified under the provisions of the present regulation.

Duty of the provincial courts to enforce the due observance of the above rules, and to report to the courts of Sudder Dewanny Adawlut and Nizamut Adawlut, any wilful infringement of them

The court of Sudder Dewanny Adawlut, and Boards or other authority, declared competent to punish, after due investigation, persons preferring unfounded and malicious charges against European officers.

The court of Sudder Dewanny Adawlut to issue the necessary instructions to the proper officer for the execution of orders passed under the above clause.

Similar orders of the Board of Revenue and Board of Trade or other authority, how to be executed

In what manner persons preferring, on oath, false and malicious charges against European public officers, may be proceeded against.

rules prescribed in the existing regulations. Any neglect of this requisition will subject the party committing it to the same penalty as that provided for in the foregoing section.

IV. In all future nominations of native officers by the judges and magistrates, or other judicial officers, which may be submitted to the provincial courts of appeal and circuit, under the provisions of Regulation IX. 1809, or of any other regulation in force, the judge, magistrate, or other officer making such nomination, is required to state explicitly, in addition to the information called for by the existing rules, that the person so nominated is not disqualified under the provisions of the present regulation; and it will, at all times, be the duty of the provincial courts to see that these provisions are observed; as well as to report any wilful infringement of them to the court of Sudder Dewanny or Nizamut Adawlut for the information and orders of Government.

V. *First.* Whenever an accusation or information of a serious nature against a European public officer, which may have been preferred and proceeded upon, in conformity with the provisions of Regulation XVII. 1813, or of any other regulation in force, shall be found on investigation to be manifestly unfounded and malicious, it shall be competent to the court of Sudder Dewanny Adawlut, Board of Revenue, Board of Trade, or other controlling authority passing a final judgment or order in the case, to punish the accuser, or informer, who may have preferred such groundless and malicious charge, or information, by imprisonment in the civil or criminal jail with or without labour and irons for a period not exceeding six months, with a fine not exceeding five hundred rupees, commutable, if not paid, to a further period of imprisonment not exceeding six months; so that the entire period of imprisonment shall in no instance exceed one year.

Second. Whenever fine and imprisonment or either may be ordered under the above clause, by the court of Sudder Dewanny Adawlut, it will of course, be competent to that court to issue the necessary instruction for the execution of the order so passed to the proper officer. In all other cases; viz. whenever the order may be passed by the Board of Revenue, Board of Trade, or any other controlling authority, acting under the provisions of Regulation XVII. 1813, Regulation VIII. 1817, or any other regulation in force, an authenticated copy of the order shall be transmitted to the register of the Sudder Dewanny Adawlut, with a request that the necessary measures for carrying the same into effect may be taken by that court, who will thereupon issue the requisite instructions for that purpose, in like manner as if the order had been passed by the Sudder Dewanny Adawlut.

VI. In cases of an atrocious nature, wherein the accuser or informer may have been manifestly guilty of wilfuly preferring a false and malicious charge of a serious nature, on oath, and it may appear necessary for the ends of justice, on due consideration of all the circumstances of the case, that instead of being subjected to a fine and imprisoment under the provisions of the foregoing section, he should be criminally prosecuted on a charge of perjury, the proceedings held in the case shall be transmitted by order of the controlling authority to the court of Nizamut Adawlut, which court, if it shall be of opinion that there are sufficient grounds for a criminal prosecution, will issue the necessary instructions for the same to be conducted by the *vakeel* of Government before the court of circuit, to which the offender may be amenable, or in which it may appear proper to bring him to trial.

A. D. 1828. REGULATION VII.

A REGULATION *for amending the Provisions of Regulation XV.* 1795, *and for defining the Authority of the Raja of Benares in the Mohauls therein referred to.*—PASSED *by the Governor General in Council, on the* 12*th September* 1828; *corresponding with the* 29*th Bhadoon* 1235 *Bengal era; the* 18*th Bhadoon* 1235 *Fussily; the* 30*th Bhadoon* 1235 *Willairy; the* 3*d Bhadoon* 1885 *Sumbut; and the* 1*st Rubee-ul-Awal* 1244 *Higeree.*

Preamble.

BY an arrangement concluded in the year 1794, with Raja Mahipnerain Sing, the administration of justice in the *jaghires* of Bhurdoee, Kera Mungrore, and that part of *pergunnah* Kuswar or Gungapore, which is the Raja's family *zemindaree*, so far as relates to matters connected with the revenue, was separately provided for, and in conformity thereto the courts of justice were restricted by Regulation XV. 1795, from taking cognizance of any such causes. The management of these *mohauls* was committed to the Raja, with a view to the maintenance of his honour and dignity, but it was to be conducted in concert with, and under the advice of, the collector, and with an appeal direct to the Governor General in Council, an arrangement, which was obviously intended to secure to the population the observance of the same principles of administration, and the same recognition of rights, by which the Government had engaged to adhere in its dealings with the rest of its subjects throughout the province. Inconveniencies, however, having been experienced, from the absence of specific rules, for the guidance of the Raja, in the exercise of the privileges thus conferred upon him, and the system having in other respects failed to accomplish the objects intended by it; the following provisions have been enacted, to be in force, throughout the whole of the *mohauls* in question, from the date of their promulgation.

Clause sixth, Section 17, Regulation II. 1795, Section 8, Regulation V. 1795, and Regulation XV. 1795, modified.

II. Clause sixth, Section 17, Regulation II. 1795, Section 8, Regulation V. 1795, and Regulation XV. 1795, are hereby declared subject to the following modifications.

The superintendence of Bhurdoee and other *mohauls*, constituting the family domain of the Raja of Benares, to be vested in such officer as the Government may appoint.

III. The superintendence of the *mohauls* above mentioned shall be vested in such officer as the Governor General in Council may, from time to time, by an order in council, appoint.

The administration of justice in matters connected with revenue to be conducted through the agency of the Raja.

IV. The administration of justice, in all matters connected with the revenue, shall continue to be conducted through the agency of the Raja, under the restrictions herein provided, but the reservation of this privilege shall not be understood as divesting the population of any of the rights and interests connected with the occupation, possession, or transfer of land, whether by sale, gift, or inheritance, or the produce of it, which immemorially belong to them, and are enjoyed by similar classes throughout the rest of the province.

Proviso.

A detailed settlement of the lands to be made by the Raja, under the general rules in force.

V. *First.* No *mofussil* or detailed settlement having been formed within the *mohauls* in question by the authority of Government, the assessment of the land, and the settlement of the several villages comprised in them, shall be made through the channel of the Raja, who is to be guided in all matters relative thereto by the general rules in force within the province of Benares, applicable to such cases.

Rules for selecting the parties to be admitted to engage for the payment of the revenue.

Second. In the selection of parties to engage, those individuals shall be considered entitled to preference, who, had a detailed settlement been extended to these *mohauls*, under the regulations of 1795, would have been recognized as *zemindars*. Such individuals shall be recorded, under the designation of *raees*, and the tenures so belonging to them, shall be considered heritable and transferable, subject to the conditions in regard to the payment of the *jumma* assessed upon them, and under which they may be admitted to engagements.

gagements. When there may be no *raees* entitled to claim admission, or where the latter may refuse to engage on just terms, the settlement shall be made for a fixed period with farmers, unless the Raja should prefer making a *ryotwaree* settlement, and collecting the public dues, through his own officers, immediately from the *ryots*.

Rules for fixing the assessment of *malguzaree* lands.

Third. The assessment of all lands not entitled to be considered rent free, under the rules contained in Regulation XLI. 1795, shall be fixed with reference to their produce and capability, as ascertained at the time when the revision of the settlement may be made. But the assessment shall not be raised above the amount heretofore paid, unless it shall clearly appear that the net profits derived from the land, by those who may be entitled to share in them, would, under the usage of the province, and the rules applicable to such cases, authorize the increase demanded.

Admission to engagements not to affect the rights or interests of co-sharers or other tenants excepting in so far as may be specially authorized.

Fourth. In admitting particular parties to engagements, such parties shall not be considered as invested with any rights over their co-sharers, or under-tenants, not previously possessed by them, excepting in so far as may be authorized by the regulations for realizing the public revenue; all questions therefore between *putteedars* and sharers, inheriting or claiming to inherit joint or distinct portions of a tenure, or the produce thereof shall, notwithstanding such admission, be considered open to adjustment on the principles observed in similar cases throughout the province, and all questions regarding the right to possession of *khoodkhast* and *chuppurbund ryots*, shall be adjusted on the same principles.

Points to be ascertained and recorded on the occasion of making or revising settlements.

Fifth. It shall be the duty of the Raja, on occasion of making or revising settlements of land revenue in any of the *mohauls* referred to in Regulation XV. 1795, to unite with the adjustment of the assessment, and the investigation of the extent and produce of the lands, the object of ascertaining and recording all material points connected with the rights, interests, and privileges of the various classes of his tenantry. His proceedings therefore shall embrace the formation of as accurate a record as possible of all persons found in possession of the soil, with a specification of the nature and extent of the interests respectively enjoyed by them. The record shall likewise specify the rates per *beegha* of each description of land, or kind of produce in every distinct village. All *lakheraj* tenures shall, at the same time, be carefully registered, with a detail of every particular connected therewith. The proceedings shall likewise contain the names of the *putwarees* and village watchmen, with a statement of the amount and nature of the allowance assigned to each.

And *lakheraj* tenures to be registered, with detail of particulars.

Rules for estates held in joint property.

Sixth. In cases where two or more persons may possess a joint property in any *mohaul*, or in the rent or produce thereof, or in cases where such property may be separately possessed by parties subject to common obligations, it shall be competent to the Raja, either to make a joint settlement with the parties collectively, or with a portion of them selected to undertake the management as village *malguzars*; due regard being paid to the wishes of the co-parceners, who, until regularly separated, shall continue to hold their lands as subordinate proprietors, subject to the payment of rent or revenue, at the rates and in the mode heretofore in use or otherwise provided for by the regulations for the province of Benares.

Responsibility of parties under engagements, and of the *putteedars* and sharers.

Disputes between them how to be determined.

Seventh. When parties enter into engagements, who do not possess the entire proprietary right, but may be elected as managers by the co-parcenery in general, the non-engaging parceners shall not be held answerable for the default of those individuals, save and except the portion of rent or revenue demandable from them respectively. The rights and interests distinct or common of the *putteedars* or sharers, shall not be prejudiced in other respects by such engagements; and all disputes between the said sharers and the engaging proprietors, shall be determined according to what shall be ascertained to be the respective rights of the parties, agreeably to the principles of justice, and the laws, customs, and usages of the province.

Proprietary rights in the land may be transferred by sale, gift, mortgage, or otherwise.

VI. *First.* All proprietors of land in the province of Benares, being privileged to transfer to whomsoever they think proper, by sale, gift, mortgage, or otherwise, their proprietary right in the whole, or any portion of their respective estates, provided that such transfer be conformable to the Hindoo or Mahomedan laws, according to the religious persuasion of the parties, and to the regulations in force, it is hereby declared that all such assignments within the tracts, to which this enactment refers, shall be held equally valid,

subject to the conditions in regard to leases, and the allotment of *jumma*, prescribed by the regulations, provided always that the same be duly notified to the Raja, otherwise the consequences of omitting to make such notification on similar occasions to the collector, will, in like manner, attach to all such transfers; the rules and restrictions applicable to collectors being also applied to the Raja subject to the orders of the superintendent, who shall, in this behalf, possess and exercise the powers and authority of the Board of Revenue.

The same to be duly notified to the Raja

Second. In all cases, either of transfer or inheritance, the Raja, on application being made for that purpose, shall proceed to record the mutation, and shall take such other steps for securing the rights and interests both of the public and of individuals, as the collectors are required to do on similar occasions in the Benares province.

In cases of transfer or inheritance, the Raja to record the mutation, on application, and to proceed as the collectors are required to do.

VII. The decision of the Raja, or his officers, on all points connected with the foregoing provisions, shall undergo the revision of the superintendent, to whom the whole of the proceedings on the settlement or transfer of any estate, shall be certified, and who, after calling for such further information as may appear necessary, shall confirm, modify, or annul the same as he thinks proper; and the orders thus passed by the superintendent shall be final, unless altered or set aside by the Governor General in Council.

The decision of the Raja on the foregoing provisions, subject to revision by the superintendent, whose orders to be final, unless set aside by Government.

VIII. The following rules are prescribed for the guidance of the Raja and his officers, in realizing the public revenue.

Rules of realizing the public revenue.

IX. The regulations at present in force within the province of Benares, for enabling proprietors and farmers of land to realize their rents with punctuality, for prescribing the process by which the revenue authorities are to collect the revenue payable to Government from the lands, for the imprisonment of defaulters, and for securing the ultimate recovery of arrears by a sale of the landed property from which it may be due, are hereby extended, as far as they may be applicable, to the tracts referred to in Regulation XV. 1795.

The regulations in force at Benares, for realizing the public revenues, extended to tracts, referred to in Regulation XV. 1795.

X. Exclusive of the powers vested in the Raja as *zemindar*, by which he may distrain and bring to sale, in the mode prescribed by the regulations, the personal property of under *zemindars*, farmers, *ryots*, or other description of landholders, for arrears of rent or revenue, he is hereby moreover authorized, as far as regards the collection of the same, to exercise the powers of a collector, as defined in the regulations, within the tracts in question, subject to such restrictions and responsibility as may be now or hereafter imposed by this or any future enactment.

The Raja authorized to exercise the powers of a collector as far as regards the collection of the revenues, exclusive of the powers vested in him as *zemindar*.

XI. Whenever it may be necessary to resort to the sale of lands for the recovery of arrears of revenue, or whenever a sale of lands may be required in satisfaction of the decrees of the courts of judicature, the sale shall be held in the presence of the Raja, or his deputy, either in the public *cutcherree* or such other open or convenient place within the *pergunnah* to which the lands belong, as may be specified in the advertisement, and the course of proceeding directed in regard to sales by Regulation XI. 1822, shall be considered applicable, and the validity of such sales held contingent on the fulfilment of the several conditions therein specified.

Sale of lands for arrears of revenue, or under decrees of courts, to be held in the presence of the Raja or his deputy, and the rules of Regulation XI. 1822, to be observed in such cases.

XII. The whole of the powers, which are exercised by the Boards of Revenue over the collectors in regard to sales of land, as well as in all matters relative to the collection of public revenue, are hereby vested in the superintendent; and the Raja shall consider himself, in the exercise of the privileges with which he is intrusted, as standing in the same relation towards that officer, as the collectors at present stand towards the Board

The powers exercised by the Boards of Revenue, in regard to sales of land and collection of revenue vested in the superintendent, and the Raja to stand in the same relation towards that officer, as collectors are towards the Boards.

XIII. From the orders of the superintendent, in all such cases, there shall be no appeal but to the Governor General in Council, and the civil courts are not competent to take cognizance of any complaint, from any party soever, contesting the validity of a sale, or claiming rights or interests connected with land, or the rents thereof, within the tracts in question.

From the orders of the superintendent, an appeal to lie to Government. Civil courts prohibited from taking cognizance of complaints relating to lands.

XIV. All complaints of a breach of the rules herein prescribed, for the guidance of the Raja and his officers, in the exercise of the powers thereby intrusted to them, or of unnecessary severity in the execution of them, are declared cognizable by the superintendent, who shall cause substantial justice to be rendered to the parties in the same manner as would have been done under the regulations, had such complaints been cognizable by the regular courts, provided only that when the offence alleged would authorize a criminal prosecution, the

Complaints against the Raja and his officers, for breach of these rules, to lie to the superintendent.

If offence alleged be of a criminal nature, the complaint to be referred to the magistrate.

the complaint shall be referred to the magistrate, who will proceed to the decision thereof under the regulations in the same manner as if it had been originally preferred to him.

Certain offences to enforce payment of arrears of rent strictly prohibited, and to subject the offender to prosecution before the criminal court.

XV. Torture, personal violence, and every description of corporal punishment to enforce the payment of arrears of rent or revenue, within the tract in question, are hereby strictly prohibited; and any one offending against this prohibition, shall, on the complaint of a person so punished, be liable to prosecution before the criminal courts, and shall be dealt with, on conviction, as the regulations require in such cases.

A native commissioner to be maintained by the Raja in each *pergunnah*, to take cognizance of revenue causes.

XVI. In order to secure for the inhabitants of these *mohauls* the administration of civil justice on the principles in force throughout the rest of the province, a native commissioner shall be maintained by the Raja in each of the *pergunnahs* referred to in Regulation XV. 1795, for the purpose of taking cognizance, in the first instance, of the revenue causes hereafter specified.

The nomination of the individuals will be made by the Raja, but the confirmation to rest with the superintendent.

XVII. The nomination of individuals to the office of native commissioner will be made by the Raja, but previous to such appointments taking effect, he shall communicate what information he may have obtained regarding the age, character, and past employment of the individuals in question to the superintendent, who shall withhold his concurrence in cases of notorious bad character or incapacity, having regard, however, as far as possible, in the mode of doing so, to the Raja's honour and dignity.

The native commissioner not to be removed from office, and the Raja to act in cases of removal in concert with and by the advice of the superintendent.

XVIII. No native commissioner appointed under this regulation shall be removed from office without sufficient cause, and in all cases of removal, the Raja shall act in concert with, *and by the advice of*, the superintendent.

The native commissioners liable to criminal prosecution for certain offences, and to fine and imprisonment on conviction.

XIX. The native commissioners shall be liable to a criminal prosecution for corruption, extortion, or other gross misdemeanor, and on conviction before the court of circuit, shall be subject to fine and imprisonment, proportionate to the nature and circumstances of the case.

Powers and authority of a native commissioner.

XX. Persons invested with the powers of the native commissioner, under this regulation, are authorized to receive, try, and determine, all suits preferred to them, against any inhabitants of their respective jurisdictions, relative to land of every description, or the rent, revenue, or produce thereof situated therein, provided the cause of action shall have arisen within the period of twelve years previously to the institution of suits.

Rules for the guidance of the native commissioners.

XXI. In receiving, trying, and determining such cases, the native commissioners shall be guided by the rules contained in Regulation XXIII. 1814, and in points not expressly provided for in that regulation, they shall observe as nearly as may be practicable the rules prescribed for the guidance of the *zillah* and city courts, in the trial and decision of civil suits.

Exception.

XXII. The rule, which prohibits native judicial officers from taking cognizance of cases, in which a British subject, or a European foreigner, or an American may be a party, shall not be held applicable to the native commissioners, appointed under this regulation.

Native commissioners to execute their decisions, subject, in cases of appeal, to instructions of the superintendent.

XXIII. The decision of the native commissioners shall be executed by themselves, under the rules prescribed in the general regulations for the execution of decrees; provided however, that, if the case be appealed, the commissioners shall be guided by such instructions relative thereto, as he may receive from the superintendent.

The proceedings of the native commissioners subject to revision by superintendent, in cases appealed within six months.

Government empowered to supersede the order of the superintendent, if referred to.

XXIV. The proceedings of the native commissioners shall be subject to the revision of the superintendent, who, in the event of an appeal being preferred to him within the period of six months from the date of any such decision, will call for the papers, and after directing such further investigation to be held, as he may judge necessary, will confirm, modify, or annul the order or decision of the native commissioner, as may appear proper, provided always, that it shall be competent to the Governor General in Council to supersede the order of the superintendent, on being referred to by either party for that purpose.

Penalties for resistance of process declared applicable to cases under this regulation.

XXV. The penalties prescribed by the regulations for resistance of process in revenue or judicial matters, are hereby declared applicable to all cases of the same nature, arising out of the process provided for by this enactment.

The revenue and judicial administration of the *mohauls* herein referred to, to be regulated according to the regulations, except when otherwise directed by this regulation.

XXVI. It is hereby further declared and enacted, that except when otherwise directed by the foregoing provisions, the revenue and judicial administration of the *mohauls* herein referred to, shall be regulated by the principles and spirit of the existing regulations, and where those may not be applicable, by equity and good conscience.

A. D. 1805. REGULATION XII.

A REGULATION *for the Settlement and Collection of the Public Revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograe, at present included in the Zillah of Midnapore.*—PASSED *by the Vice-President in Council, on the 5th of September* 1805; *corresponding with the* 22*d Bhadoon* 1212 *Bengal era; the* 26*th Bhadoon* 1212 *Fussily; the* 22*d Bhadoon* 1212 *Willaity; the* 12*th Bhadoon* 1862 *Sumbut; and the* 10*th Jumadee-us-Sanee* 1220 *Higeree.*

Preamble.

WHEREAS it is necessary, that fixed rules should be established for the settlement and collection of the public revenue in the *zillah* of Cuttack · And whereas the principles of justice and good faith require, that the declarations made by the late Board of Commissioners, to the several descriptions of *zemindars, talookdars,* farmers, and other holders of land, should be formally recognized and confirmed: And whereas it has been judged to be advisable to extend the regulations in force for the settlement and collection of the public revenue in the province of Bengal, with certain modifications and exceptions, to the *zillah* of Cuttack; the following rules have been enacted, and are to be in force from the period of the promulgation of this regulation.

Arrangements adopted by the commissioners for the settlement of the revenues for the years 1210 and 1211 Willaity, recapitulated and confirmed.

II On taking possession of the country, the commissioners deemed it to be necessary to adopt the surest means of preserving uninjured the rights of the different landholders in the territory called Mogulbundy, being that part of the *zillah* of Cuttack, in which, according to established usage, as in Bengal, the land itself is responsible for the payment of the public revenue; and in which every landholder holds his lands subject to the conditions of that usage. With this view, the commissioners issued a publication, signifying, that all those persons who were in possession of the lands at the close of the Umlee year 1210, (corresponding with the Willaity year 1210,) should continue in possession during the year 1211. The commissioners also declared all demands for balances of former years to be cancelled, and they ordered the amount of the revenue payable by the respective *zemindars* on account of the year 1211 Umlee, (corresponding with the Willaity year 1211,) to be ascertained and established according to the rate of the receipts of former years; granting a deduction of the amount of some oppressive *abwabs* and other exactions, and allowing for losses sustained by the *ryots* from the failure of the first crop of that season, and also for such part of the revenue of the current year as had been previously collected by the Mahratta Government.

III The arrangements adopted by the commissioners with respect to the settlement of the revenue for the years 1210 and 1211 Umlee, (corresponding with the years 1210 and 1211 Willaity,) together with the abatements from the *jumma* and the remissions of revenue granted by the commissioners in those years, are hereby confirmed

Proclamation relative to the land revenue in the Mogulbundy territory, issued by the commissioners on the 15th September 1804.

IV. The following proclamation, relative to the settlement of the land revenue in the Mogulbundy territory of the *zillah* of Cuttack, was published on the 15th of September 1804, by the Board of Commissioners, in virtue of the powers vested in them.

"PROCLAMATION.
"CUTTACK, SEPT. 15, 1804.

"*First.* Whereas it is the intention of the British Government to adopt, at the expiration of the present Umlee year, such a plan for the settlement of the landed revenue of the province of Cuttack, as may be most conducive to the prosperity of the country, and to the happiness of the inhabitants: And whereas it is of the utmost consequence to the success of the measure, as well as to the interest of the *zemindars*, *talookdars*, and all others concerned, that the nature and terms thereof should be made known as early as possible; notice is hereby given:

"*Second.* That at the commencement of the Umlee year 1212, the *sayer* of every denomination will be separated from the *maal* or land revenue, and a settlement for the latter only concluded in all practicable cases with the *zemindars*, or other actual proprietors of the soil, (unless when disqualified by notoriously bad character, or other good and sufficient cause,) for a period of one year, it being understood that all *zemindars* and other landholders, and all *candytes*, shall for the present, and during the pleasure of Government, continue to perform the same duties of police for the prevention of robberies, murders, and crimes of that nature, and for the preservation of peace and good order within their respective limits, and to be subject to the same responsibility, as heretofore.

"*Third.* That at the expiration of the year 1212, another settlement will be made with the same persons (if willing to engage, and they shall have conducted themselves to the satisfaction of Government) for three years, at a fixed equal annual *jumma*, which *jumma* shall be formed upon a just and moderate consideration of the receipts in the year 1212 and former years.

"*Fourth.* That at the expiration of the fourth year, a new settlement will be made with the same persons (if willing to engage, and they shall have conducted themselves to the satisfaction of Government) for a further period of four years, at a fixed equal annual *jumma*, formed by adding to the annual rent of the preceding lease of three years, two-thirds of the net increase of revenue during any one year of that period.

"*Fifth.* That at the end of the lease for four years (which will be in the Umlee year 1219,) a further settlement for the period of three years will be concluded with the persons in possession (if willing to engage, and they shall have conducted themselves to the satisfaction of Government) at a *jumma* to be formed by adding to the annual rent of the preceding lease of four years, three-fourths of the net increase of revenue during any one year of that period.

"*Sixth.* That at the end of these eleven years, which will be in 1222, a permanent settlement will be concluded with the same persons (if willing to engage, and they have conducted themselves to the satisfaction of Government, and if no others who have a better claim shall come forward) for such lands as may be in a sufficiently improved state of cultivation to warrant the measure on such terms as Government shall deem fair and equitable.

"*Seventh.* The *nankar* lands of those *zemindars*, who may decline entering into engagements for their estates, as also of those whose offers may be rejected by Government, will be subject to the payment of revenue equally with other lands in the district; but such *zemindars* shall for the present continue to receive in money an equivalent for what they have hitherto received as *nankar* from the Mahratta Government.

Eighth. That with respect to such *zemindarees* as may have been mortgaged or transferred in security, and possession thereof actually given to the mortgagees or securities, the settlement will be made with the person in possession of the land, as the temporary representative of the proprietor, leaving the latter to obtain possession, either by a private settlement of accounts, or by a judicial process.

Ninth. That the settlement of such small *talooks* or *zemindarees*, as may be only nominally included in large *zemindarees*, in the *sudder jumma* of which their *jumma* may be comprehended, will be made separately and distinctly, with the proprietors of such small estates, and they will be allowed to pay their revenue directly to the collector, or the person appointed by him to receive it; and in all cases where the revenue of a village has for up-

wards of five years past, been paid direct to Government by the hereditary *mocuddum*, the settlement for such village will be made with the hereditary *mocuddum*.

Tenth. That with respect to such lands as are without proprietors, or the proprietors of which decline entering into engagements, a village settlement shall be made, and a preference given to the hereditary *mocuddums* of those villages to which the lands belong, but no settlement is to be made with a *mocuddum* for lands not included in his *mocuddumy*.

Eleventh. That in the event of neither proprietors, *mocuddums*, nor other respectable *ryots*, being forthcoming, such lands as are in that predicament will be held *khas*.

Twelfth. That all authorized *abwabs* aret o be consolidated and incorporated with the land rent, and expressed in the *pottahs* and *cabooleats*, that nothing but what is there expressed shall be collected from the *ryots* or under-renters.

Thirteenth. That all persons who may enter into engagements for the settlement, must bind themselves by written obligations to grant *pottahs* of the above description to their *ryots* and under-renters.

" *Fourteenth.* That all persons who may enter into engagements with Government, must previously give security for the fulfilment thereof in an amount equal to the largest *kist* of their annual *jummu*.

" *Fifteenth.* Several of the tributary *rajas* have been accustomed to furnish guards and be responsible for all robberies committed within the Mogulbundy lands, bordering on their respective territories, and for which they have formerly been allowed to levy a tax called *chowpunny* or *mongum khandity*; those *rajas* are to continue to furnish the usual guards and be subject to the same responsibility as heretofore, but instead of being permitted to levy the above-mentioned tax, the said *rajas* will, until further arrangements can be made, receive an equivalent in money from Government.

" *Sixteenth.* Such being the provisions made for the preservation of the rights of the *zemindars*, *ryots*, &c. &c. and for the effectual prevention of undue exaction, there cannot be a doubt that confidence in the protection of Government will be established amongst all ranks of people, that cultivation will be extended, and that the general prosperity of this province will rapidly increase."

V. The rules, orders, and declarations contained in the above proclamation, are hereby confirmed, with the following qualifications and explanations. With the view of obviating any misconstruction of the rule to be adopted, in adding to the *jumma* a portion of the increased produce, in concluding the settlements to be formed at the commencement of the Willaity years 1216 and 1220, (corresponding with the years 1216 and 1220 Umlec,) it is hereby declared, in explanation of the third and fourth clauses of the proclamation issued on the 15th of September 1804; that the amount of the *nankar*, to which *zemindars* are or may be entitled under their original engagements for the first triennial settlement, shall be deducted from the actual yearly produce of their estates at the time of the expiration of each lease, and that the actual increase of public revenue, to be assessed agreeably to the clauses above specified, shall be calculated on the amount of the difference between the actual net produce, after such deduction, and the annual amount of the former lease. It is at the same time provided, that the portion of the increased produce, relinquished to the *zemindars* under the above-mentioned clauses, on the formation of the successive settlements, shall be considered to preclude all claim, on the part of the *zemindars*, to any further proportion of such increased produce, on account of *nankar*, in addition to the deduction originally made and continued to them on this account.

Rules, orders, and declarations contained in the above proclamation confirmed with certain qualifications.

Explanation of the rule to be adopted in adding to the *jumma* a portion of the increased produce in concluding the future settlements.

VI. The lands of some *zemindars*, independent *talookdars*, and other actual proprietors of lands having been held *khas*, or let in farm in consequence of their refusing to pay the assessment required from them under the proclamation inserted in Section 3. of this regulation, the Governor General in Council hereby notifies to the *zemindars*, independent *talookdars*, and other actual proprietors of land, whose lands are held *khas*, that they shall be restored to the management of their lands upon their agreeing to the payment of the assessment which shall be required from them, in conformity to the prescribed rules for the settlement of the land revenue.

Zemindars and other actual proprietors, whose lands have been held *khas*, shall be restored to the management of their lands on their agreeing to pay the assessment required in conformity to the rules for the settlement of the land revenue.

The expiration of the year 1215 Willaity fixed as the period for completing the adjustment and delivery of *pottahs*.

VII. In explanation of the provision contained in the 13th article of the above proclamation, it is hereby declared, that as a sufficient period of time will have elapsed during the first triennial settlement of the land revenue in the *zillah* of Cuttack, (which will expire with the Willaity year 1215,) to enable the proprietors and farmers of land to complete the adjustment, and delivery of *pottahs* for the whole of their lands in the mode prescribed, the expiration of the Willaity year 1215 is the period fixed for the general delivery of *pottahs*.

This regulation shall not authorize the resumption of lands assigned as endowments of the temple of *Juggernauth*, or similar purposes, provided, however, that the fixed quit rents of such lands under the grants shall be paid as usual.

VIII Nothing contained in this regulation shall be construed to authorize the resumption of the rents of any lands assigned under grants from the Raja of Berar, or from any *zemindar*, *talookdar*, or any actual proprietor of land in the *zillah* of Cuttack as endowments of the temple of *Juggernauth*, or of *muths* in the vicinity of that temple, or for similar purposes; provided however that any fixed quit rent which the holders of such lands are bound to pay by the conditions of their grants, shall continue to be paid agreeably to former usage.

Rents of lands assigned for the maintenance of certain *sirdar pykes*, &c. not liable to resumption; nevertheless the fixed quit rents to be paid as usual.

IX. Nothing contained in the foregoing proclamation shall be construed to authorize the resumption of the rents of any lands at present appropriated to the maintenance of certain *sirdar pykes* and other *pykes* for the support of the police; provided however that any fixed quit rent which may be at present payable by such *sirdar* and other *pykes*, conformably to the tenor of their grants, shall continue to be paid agreeably to established usage.

Collectors to be guided by the regulations in force in Bengal in preparing the different registers of landed property, with a provision that the first periodical register to be prepared shall commence with the Willaity year 1216

X. The collectors of the revenue in the *zillah* of Cuttack shall be guided in preparing the different registers of landed property in that *zillah* by the regulations in force for that purpose in the province of Bengal; provided however that the first periodical register to be prepared shall commence with the Willaity year 1216, and shall exhibit the estates and the required particulars respecting them as they may stand at the commencement of that year. The periodical register to be formed at the commencement of the Willaity year 1211, and every succeeding five years shall exhibit the estates as they may stand at that and each subsequent period.

How the registers are to be numbered.

XI. The register to be first formed, and to commence with the Willaity year 1216, shall be numbered two; the register to be next formed commencing with the Willaity year 1211, shall be numbered one; the register to be next formed at the commencement of the Willaity year 1221, shall be numbered three; and every subsequent periodical register, in the order in which it may be formed.

Regulations respecting stampt paper in force in Bengal extended to Cuttack, with provisions as to the period of their being in force there.

XII. The regulations established in the province of Bengal, for raising a revenue by means of stampt paper, are hereby extended to the province of Cuttack, (in common with the other regulations extended to that *zillah* by Section 36. of this regulation,) provided nevertheless that the provisions enacted respecting pleadings and other papers, (which are considered to be of the nature of pleadings,) under the regulations established in the province of Bengal shall not be in force in the province of Cuttack, until the expiration of one year from the date of this regulation; and provided also, that the provisions regarding obligations for the payment of money, law papers, and generally all other stampt papers, shall not be in force until the expiration of two years from the date of this regulation.

All engagements for the payment of revenue to be made in Calcutta sicca rupees

Rules for the receipt of rupees of sorts until the expiration of the year 1215 Willaity, after which no money but Calcutta sicca rupees, or gold mohurs of the nineteenth *sun*, and their parts, shall be received in payment of the public revenue.

XIII. All engagements for the payment of the public revenue by the *zemindars*, *talookdars*, farmers, and other holders of land, shall be made in Calcutta sicca rupees of the nineteenth *sun*; but as the *zemindars*, *talookdars*, farmers, and other holders of land, may not immediately have the means of paying their revenue in that species of rupees, the various rupees of sorts will be received at the treasuries in payment of the public revenue until the expiration of the Willaity year 1215, according to the table of rates contained in Section 14, Regulation XXXV. 1793; and *cowries* will be received at the rate of four *cawons* per sicca rupee, until the expiration of that period of time. Should any other species of rupees exclusive of those specified in Section 14, Regulation XXXV. 1793, be current in the *zillah* of Cuttack, the collector shall forward specimens of them, as soon as may be practicable, to the Secretary to Government in the Revenue Department, for the purpose of being forwarded to the assay master to be assayed; and the persons from whom such rupees may have been received, shall receive credit for the same at their intrinsic value, as ascertained by actual assay, after deducting twelve annas per cent. for the expense of refining, should the rupees be under sicca standard. A supplementary table of

rates